Finance and Revenue Accounts
of the
Government of India
1901-02 & 1902-03

00134369

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1901-1902. & 1902-03

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CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1903.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE
HASTINGS STREET.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
			£
Principal Heads of Revenue—	£		
Land Revenue	18,288,018		
Opium	4,852,022		
Salt	5,939,310		
Stamps	3,446,406		
Excise	4,076,681		
Customs	3,833,019		
Other Heads	6,166,309		
Total Principal Heads		35	46,601,765
Interest		59	785,680
Post Office		67	1,383,709
Telegraph		67	908,109
Mint		67	555,369
Receipts by Civil Departments		81	1,261,198
Miscellaneous		103	628,000
Railways		131	20,225,968
Irrigation		145	2,537,573
Other Public Works		169	479,565
Receipts by Military Department		197	977,589
TOTAL REVENUE	£		76,344,525

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1902.

EXPENDITURE.		For details, *vide* page No.	AMOUNTS.
			£
Direct Demands on the Revenues		35	7,444,192
Interest		59	1,944,338
Post Office		67	1,280,624
Telegraph		67	904,187
Mint		67	504,029
Salaries and Expenses of Civil Departments		81	11,146,799
Miscellaneous Civil Charges		103	4,139,382
Famine Relief and Insurance		123	884,512
Railway Revenue Account		131	19,379,352
Irrigation		145	2,364,701
Other Public Works		169	4,565,925
Army Services		197	15,763,931
Total Expenditure, Imperial and Provincial			70,321,972
	£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	1,112,194		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*39,884*	215	1,072,310
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			71,394,282
SURPLUS			4,950,243
TOTAL	£		76,344,525

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.	For details, *vide* page No.	AMOUNTS.
		£
Surplus		4,950,243
Railway and Irrigation Capital not charged to Revenue—		
Capital raised through Companies towards Outlay on State Railways (Net)	221	764,098
Capital raised and deposited by Railway Companies (Net)	221	2,304,730
Total Capital Account Receipts		3,068,828
Debt, Deposits, and Advances:		
Permanent Debt (Net incurred)	251	2,582,283
Unfunded Debt (Net)	251	494,896
Remittances (Net)	251	1,340,597
Secretary of State's Bills drawn	251	16,599,978
TOTAL RECEIPTS		29,036,825
£		
Opening Balance on April 1st, 1901—India 10,598,981		
" " England 4,091,926	251	14,690,907
GRAND TOTAL £		43,727,732

of the Government of India, in *India* and in *England*, 31st March 1902.

DISBURSEMENTS.	For details *vide* page No.	AMOUNTS.
		£
Railway and Irrigation Capital not charged to Revenue.—		
Outlay on Irrigation Works	221	547,551
Outlay on State Railways	221	3,523,601
Outlay of Railway Companies (Net)	221	2,443,213
Total Capital Account Disbursements .		6,514,365
Debt, Deposits, and Advances.—		
Temporary Debt discharged (Net)	251	1,301,942
Deposits and Advances (Net)	251	264,557
Loans and Advances by Imperial Government (Net Advances) . . .	251	279,385
Loans and Advances by Provincial Governments (Net Advances) . . .	251	102,287
Capital Account of Local Boards (Net)	251	95,009
Secretary of State's Bills paid	251	16,596,749
TOTAL DISBURSEMENTS .		25,154,294
	£	
Closing Balance on March 31st, 1902—India . . .	11,880,301	
" " England . . .	6,693,137	
	251	18,573,438
GRAND TOTAL . £		43,727,732

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
			₹	₹	₹	₹	₹	
Principal Heads of Revenue:								
Land Revenue . .	17A	40	14,05,222	86,85,541	3,31,48,222	61,67,279	4,08,11,631	1
Opium	18A	44	106	2,00,456	3,14,412	4,09,849	6,30,83,496	2
Salt	19A	45	1,90,47,984	...	15,28,881	...	2,60,37,624	3
Stamps	20	47	3,64,506	15,57,823	22,62,760	9,48,055	1,90,05,559	4
Excise	21	48	9,76,126	19,51,205	54,24,494	28,33,031	1,50,25 698	5
Provincial Rates . .	22	49	1,40,897	15,62,026	16,35,757	6,62,595	97,74,895	6
Customs . . .	23A	50	9,651	1,07,730	97,51,947	...	1,85,68,606	7
Assessed Taxes . .	24	53	14,99,947	4,24,654	12,51,102	3,08,237	57,46,730	8
Forest	25	54	4,66,224	11,15,723	58,73,938	5,12,963	12,92,237	9
Registration . . .	26	56	17,167	96,506	1,08,910	55,190	16,69,663	10
Tributes from Native States	27	57	19,27,325	3,12,407	3,60,185	50,375	...	11
TOTAL .			2,58,55,155	1,60,14,071	6,16,60,608	1,19,47,574	20,10,16,139	12
Interest: . . .	28	60	53,91,905	1,15,680	23,085	1,468	18,54,632	13
Post Office	31	68	2,06,51,009	7,806	10	...	12,518	14
Telegraph	32	69	1,34,94,365	...	...	...	...	15
Mint	33	79	31,84,395	...	...	...	...	16
Receipts by Civil Departments:								
Law and Justice . .	35A	85	4,16,058	3,49,819	8,39,535	1,07,735	21,70,939	17
Police	36A	89	41,892	1,73,309	3,72,442	1,88,656	11,15,779	18
Marine	37A	90	4,72,125	...	3,90,194	38	12,58,529	19
Education . . .	38A	95	27,982	57,878	30,659	63,003	7,84,572	20
Medical . . .	40A	97	9,440	9,132	25,806	7,394	2,57,336	21
Scientific and other Minor Departments . .	42A	100	1,57,974	36,881	6,715	62,181	2,98,900	22
TOTAL .			11,25,471	6,27,019	16,65,351	4,29,007	58,86,055	23
Miscellaneous:								
Receipts in aid of Superannuation, etc. . .	45A	113	5,28,434	47,581	1,04,148	17,436	2,23,551	24
Stationery and Printing .	46A	115	1,19,545	16,108	37,146	3,851	2,47,889	25
Exchange . . .	47	119	3,82,415	...	...	...	...	26
Miscellaneous . .	48A	120	3,79,218	7,05,984	6,65,832	50,998	14,20.301	27
TOTAL .			14,09,612	7,69,673	8,07,126	72,285	18,91,741	28
Railways:								
State Railways (Gross Receipts) . . .	54	134	9,95,13,151	1,42,35,323	1,22,32,691	21,78,896	2,85,49,192	29
Guaranteed Companies (Net Traffic Receipts) .	54	135	1,37,24,833	...	...	...	...	30
Subsidized Companies (Repayment of Advances of Interest) . . .	59	142	...	...	...	...	...	31
TOTAL .			11,32,37,984	1,42,35,323	1,22,32,691	21,78,896	2,85,49,192	32
Irrigation:								
Major Works:								
Direct Receipts . .	61	146	...	...	...	...	17,76,911	33
Portion of Land Revenue due to Irrigation .	63	150	...	...	...	...	...	34
Minor Works and Navigation	64A	158	59,338	...	86,475	...	6,92,660	35
TOTAL .			59,338	...	86,475	...	24,69,571	36
Other Public Works:								
Military Works . .	66	170	6,20,821	...	67,572	6,391	1,383	37
Civil Works . . .	66	170	96,326	1,24,424	4,55,782	2,07,445	10,49,089	38
TOTAL .			7,17,147	1,24,424	5,23,354	2,13,836	10,50,472	39
Receipts by Military Department:								
Army:								
Effective . . .	69	198	60,65,600	...	...	...	...	40
Non-Effective . .	69	198	6,29,200	...	...	...	...	41
TOTAL .			66,94,800	...	...	...	...	42
Total Revenue .			19,18,21,181	3,18,93,996	7,69,98,700	1,48,43,066	24,27,30,320	43

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and

in the several PROVINCES of *British India,* and in *England,* for the Year ended 31st March 1902.

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	6,32,37,498	2,49,20,871	8,74,741	5,09,33,155	4,41,36,111	27,43,20,271	18,288,018	...	18,288,018
2	5,27,979	65,528	2,720	...	81,75,788	7,27,80,334	4,852,022	...	4,852,022
3	...	...	...	1,91,53,622	2,33,21,533	8,90,89,644	5,939,310	...	5,939,310
4	83,80,945	40,69,848	1,44,094	86,89,130	62,73,363	5,16,96,083	3,446,406	...	3,446,406
5	74,10,028	26,08,363	72,743	1,43,11,082	1,05,37,444	6,11,50,214	4,076,681	...	4,076,681
6	1,04,08,654	48,17,279	1,64,417	87,49,382	32,31,415	4,11,47,317	2,743,154	...	2,743,154
7	59,633	4,379	...	46,88,165	2,43,05,177	5,74,95,288	3,833,019	...	3,833,019
8	25,98,616	16,43,039	43,485	30,44,074	39,79,770	2,05,39,654	1,369,310	...	1,369,310
9	17,15,508	14,47,558	13,012	25,43,430	23,79,729	1,73,60,322	1,157,355	...	1,157,355
10	4,81,419	2,10,561	10,786	14,50,481	5,93,496	46,94,179	312,945	...	312,945
11	...	2,88,475	...	45,07,902	13,06,505	87,53,174	583,545	...	583,545
12	9,48,20,280	4,00,75,901	13,25,998	11,80,70,423	12,82,40,331	69,90,26,480	46,601,765	...	46,601,765
13	4,51,241	3,29,957	5,400	6,14,320	18,40,240	1,06,27,928	708,529	77,151	785,680
14	...	55,710	28,550	33	...	2,07,55,636	1,383,709	...	1,383,709
15	...	...	...	...	...	1,34,94,365	899,624	8,485	908,109
16	...	...	...	...	51,45,530	83,29,925	555,328	41	555,369
17	7,83,704	6,19,778	39,217	13,50,314	5,63,896	72,40,995	482,733	...	482,733
18	4,87,288	7,56,223	33,522	5,76,247	6,58,279	44,03,637	293,576	...	293,576
19	...	...	...	...	60,695	21,81,581	145,439	...	145,439
20	5,63,083	1,42,465	1,176	4,67,344	5,21,864	26,00,026	173,335	...	173,335
21	2,60,041	69,474	4,228	1,77,499	2,12,707	10,33,057	68,870	1,373	70,243
22	1,25,246	1,39,403	1,029	5,56,600	46,641	14,31,570	95,438	434	95,872
23	21,59,362	17,27,343	79,172	31,28,004	20,64,082	1,88,90,866	1,259,391	1,807	1,261,198
24	1,50,525	1,35,142	4,091	1,66,643	3,14,235	16,91,786	112,786	81,750	194,536
25	2,28,907	95,331	273	91,280	1,03,363	9,43,693	62,913	...	62,913
26	...	...	...	...	...	3,82,415	25,494	...	25,494
27	2,81,201	3,95,972	1,04,785	8,40,376	1,51,657	49,96,324	333,088	11,969	345,057
28	6,60,633	6,26,445	1,09,149	10,98,299	5,69,255	80,14,218	534,281	93,719	628,000
29	2,35,08,201	4,26,53,446	...	1,74,62,347	4,87,76,693	28,91,09,940	19,273,996	3,230	19,277,226
30	...	...	...	...	...	1,37,24,833	914,989	...	914,989
31	...	...	...	4,85,876	...	4,85,876	32,392	1,361	33,753
32	2,35,08,201	4,26,53,446	...	1,79,48,223	4,87,76,693	30,33,20,649	20,221,377	4,591	20,225,968
33	68,24,867	1,34,91,434	1,45,190	3,94,996	7,60,267	2,33,93,665	1,559,578	...	1,559,578
34	12,87,969	14,96,061	22,886	78,07,061	15,86,980	1,22,00,957	813,397	...	813,397
35	1,91,316	9,73,714	57,253	1,62,714	2,45,496	24,68,966	164,598	...	164,598
36	83,04,152	1,59,61,209	2,25,329	83,64,771	25,92,743	3,80,63,588	2,537,573	...	2,537,573
37	1,380	3,458	...	4,634	9,013	7,14,652	47,643	...	47,643
38	8,42,565	7,15,208	55,949	13,74,361	11,27,942	60,49,091	403,273	28,649	431,922
39	8,43,945	7,18,666	55,949	13,78,995	11,36,955	67,63,743	450,916	28,649	479,565
40	...	...	...	11,96,656	21,85,380	94,47,636	629,842	255,487	885,329
41	...	...	...	2,14,461	2,21,064	10,64,725	70,982	21,278	92,260
42	...	...	...	14,11,117	24,06,444	1,05,12,361	700,824	276,765	977,589
43	13,07,47,814	10,21,48,677	18,29,547	15,20,14,185	19,27,72,273	1,13,77,99,759	75,853,317	491,208	76,344,525

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments the expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Accounts.	Pages.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
Direct Demands on the Revenues:			R	R	R	R	R	
Refunds and Drawbacks	15	37	46,946	42,423	3,30,291	17,097	8,45,085	1
Assignments and Compensations	16	38	31,61,802	1,91,964	1,612	41,230	2,90,492	2
Charges in respect of collection, *viz.*:—								
Land Revenue	17B	41	5,75,495	16,98,213	54,63,061	9,41,848	46,40,630	3
Opium (including cost of Production)	18C	45	12,116	...	...	...	2,40,63,382	4
Salt (including cost of Production)	19C	46	11,02,042	...	7,901	...	2,84,893	5
Stamps	20	47	*—7,67,938*	65,422	65,672	38,915	7,21,854	6
Excise	21	48	25,194	46,498	2,29,636	11,548	6,86,329	7
Provincial Rates	22	49	...	...	74,073	2,490	5,11,034	8
Customs	23B	52	...	...	3,59,998	...	9,19,586	9
Assessed Taxes	24	53	1,807	...	37,448	1,239	2,01,717	10
Forest	25	54	5,16,966	9,75,217	26,46,457	3,29,112	6,57,131	11
Registration	26	56	6,307	46,975	43,883	32,913	9,41,271	12
TOTAL			46,80,737	30,66,712	92,60,032	14,16,392	3,47,63,404	13
Interest:			3,87,67,382	1,03,048	12,972	870	2,09,602	14
Interest on Debt								
Deduct—Amounts chargeable to Railways (*a*)			*4,78,23,864*	...	...	...	...	
" Amounts chargeable to Irrigation			*1,41,61,844*	...	...	...	...	
Remainder chargeable on Ordinary Debt	29	63	*-2,32,18,326*	1,03,048	12,972	870	2,09,602	15
Interest on other Obligations	30	64	44,13,654	1,824	2,217	450	1,10,388	16
			—1,88,04,672	1,04,872	15,189	1,320	3,19,990	17
Post Office	31	68	1,64,45,108	68,431	2,33,863	48,913	3,53,419	18
Telegraph	32	69	91,29,836	...	...	...	...	19
Mint	33	79	31,91,777	...	...	...	...	20
Salaries and Expenses of Civil Departments:								
General Administration	34	82	49,27,113	6,14,589	13,16,013	3,43,930	24,09,319	21
Law and Justice	35B	86	18,16,619	15,20,569	39,91,314	7,75,014	1,23,94,773	22
Police	36B	89	7,05,208	15,41,490	95,20,816	17,22,339	66,51,101	23
Marine (including River Navigation)	37B	91	22,52,375	...	8,29,745	94,132	10,21,840	24
Education	38B	95	1,96,279	6,50,255	10,43,298	4,60,117	42,72,965	25
Ecclesiastical	39	96	1,54,458	42,295	99,582	21,630	2,11,010	26
Medical	40B	97	3,83,428	4,12,951	6,99,853	4,15,182	25,06,937	27
Political	41	98	53,87,450	39,942	3,95,671	1,95,654	43,574	28
Scientific and other Minor Departments	42B	101	34,12,291	1,78,143	2,50,461	1,18,363	8,76,424	29
TOTAL			1,92,35,221	50,00,234	1,81,46,753	41,46,361	3,08,87,943	30
Miscellaneous Civil Charges:								
Territorial and Political Pensions	43	104	1,39,676	2,32,054	1,18,585	8,141	10,52,391	31
Civil Furlough and Absentee Allowances	44	112	10,615	...	...	...	261	32
Superannuation Allowances & Pensions	45B	114	6,07,636	3,67,695	4,22,623	1,13,242	24,71,538	33
Stationery and Printing	46B	115	*—23,97,081*	1,97,084	6,77,588	1,12,806	39,26,418	34
Miscellaneous	48B	121	2,47,738	5,69,565	3,99,759	59,476	3,10,485	35
TOTAL			*—13,91,416*	13,66,398	16,18,555	2,93,665	77,61,093	36
Famine Relief and Insurance:								
Famine Relief	49	124	24,595	54,106	18	7,478	7,135	37
Construction of Protective Irrigation Works	50A	126	1,14,664	1,73,715	...	...	2,54,586	38
Reduction or Avoidance of Debt	51	128	42,69,574	...	...	...	...	39
TOTAL			44,08,833	2,27,821	18	7,478	2,61,721	40
Carried forward			3,68,95,424	98,34,468	2,92,74,410	59,14,129	7,38,47,570	41

(*a*) Included under the following heads:—

	India.	India converted into £ at R15 = £ 1.	England.	Total.
	R	£	£	£
State Railways Interest on Debt	4,55,51,679	3,036,779	1,147,748	4,184,527
Interest chargeable against Companies on Advances	22,72,185	151,479	218,884	370,363
	4,78,23,864	3,188,258	1,366,632	4,554,890

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1902.

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India Converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	1,41,752	1,11,350	7,368	4,44,697	13,79,424	33,66,433	224,429	...	224,429
2	3,29,113	1,31,325	12,471	11,41,311	1,01,28,662	1,54,29,982	1,028,666	...	1,028,666
3	79,20,577	41,14,628	2,60,613	1,03,21,727	69,79,180	4,29,15,972	2,861,065	670	2,861,735
4	...	...	...	...	25,826	2,41,01,324	1,606,755	1,935	1,608,690
5	...	...	...	20,34,544	17,12,303	51,41,683	342,779	851	343,630
6	2,51,260	1,67,006	13,901	3,41,285	2,46,373	11,43,750	76,250	29,567	105,817
7	75,822	63,282	2,515	9,97,898	3,53,157	24,91,879	166,125	30	166,155
8	7,253	...	...	...	41,975	6,36,825	42,455	...	42,455
9	...	...	...	2,75,087	8,65,052	24,19,723	161,315	160	161,475
10	1,473	11,205	375	30,955	71,129	3,57,348	23,823	...	23,823
11	10,08,739	9,38,335	19,510	17,09,554	17,19 680	1,05,20,701	701,380	4,201	705,581
12	2,37,258	97,444	2,871	8,75,524	2,91,599	25,76,045	171,736	...	171,736
13	99,73,247	56,34,575	3,19,624	1,81,72,582	2,38,14,360	11,11,01,665	7,406,778	37,414	7,444,192
14	3,41,523	2,18,718	...	1,80,220	5,54,206	4,03,88,541	2,692,570	4,370,358	7,062,928
	...	...	...	...	...	*4,78,23,864*	*3,188,258*	*1,366,632*	*4,554,890*
	...	...		...	...	*1,41,61,844*	*944,123*	...	*944,123*
15	3,41,523	2,18,718	...	1,80,220	5,54,206	*—2,15,97,167*	*—1,439,811*	3,003,726	1,563,915
16	7,45,102	1,71,744	65	20,891	2,39,171	57,05,506	380,367	56	380,423
17	10,86,625	3,90,462	65	2,01,111	7,93,377	*—1,58 91,661*	*—1,059,444*	3,003,782	1,944,338
18	1,85,067	2,13,736	26,315	1,05,596	1,02,758	1,77,83,206	1,185,547	95,077	1,280,624
19	...	...	...	...	...	91,29,836	608,656	295,531	904,187
20	...	...	...	...	41,80,124	73,71,901	491,460	12,569	504,029
21	17,91,743	13,34,863	96,854	16,26,350	20,93,868	1,65,54,642	1,103,643	259,112	1,362,755
22	69,59,828	45,55,697	2,07,377	61,49,070	55,49,610	4,39,19,871	2,927,991	1,317	2,929,308
23	83,69,773	40,92,982	3,61,765	47,81,272	65,94,334	4,43,41,080	2,956,072	994	2,957,066
24	...	...	...	13,265	47,115	42,58,472	283,898	314,351	598,249
25	25,25,989	14,64,671	27,684	28,70,428	34,32,311	1,69,43,997	1,129,600	2,734	1,132,334
26	2,38,909	2,14,466	12,934	3,49,374	3,39,497	16,84,155	112,277	499	112,776
27	17,35,791	15,34,635	41,997	29,30,849	22,26,361	1,28,87,984	859,199	4,886	864,085
28	1,42,686	19,14,307	10,80,871	92,291	9,08,244	1,02,00,690	680,046	7,028	687,074
29	4,92,422	4,31,333	8,984	8,84,590	4,26,775	70 79,786	471,986	31,166	503,152
30	2,22,57,141	1,55,42,954	18,38,466	1,96,97,489	2,16,18,115	15,78,70,677	10,524,712	622,087	11,146,799
31	8,70,596	2,36,654	15,447	7,485	5,53,714	38,04,743	253,649	10,722	264,371
32	...	163	...	9	444	11,492	766	251,807	252,573
33	23,50,274	13,04,316	33,308	18,48,435	21,64,116	1,16,83,183	778,879	1,976,705	2,755,584
34	8,82,117	5,37,105	22,376	10,82,505	16,62,535	67,03,453	446,897	97,139	544,036
35	2,84,635	2,38,431	5,946	5,37,588	18,85,888	45,39,511	302,634	20,184	322,818
36	43,87,622	23,16,669	77,077	40,46,022	62,66,697	2,67,42,382	1,782,825	2,356,557	4,139,382
37	441	27,245	...	49,337	77,65,595	79,35,950	529,063	118	529,181
38	66,619	7,365	7,081	1,05,918	2,57,568	9,87,516	65,835	4,858	70,693
39	...	...	...	...	...	42,69,574	284,638	...	284,638
40	67,060	34,610	7,081	1,55,255	80,23,163	1,31,93,040	879,536	4,976	(*b*)884,512
41	3,79,56,762	2,41,33,006	22,68,628	4,23,78,055	6,47,98,594	32,73,01,046	21,820,070	6,427,993	28,248,063

(*b*) The following further sum, which is included under State Railways Revenue Account, is chargeable to the Grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companies:—

Bengal-Nagpur Railway . . £115,488

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
			₹	₹	₹	₹	₹	
Brought forward from page 8 .			3,68,95,424	98,34,468	2,92,74,410	59,14,129	7,38,47,570	1
Railway Revenue Account:								
State Railways:								
Working Expenses . .	54A	136	3,93,56,508	76,98,844	73,85,882	17,88,629	1,71,12,480	2
Interest on Debt . .	29	63	4,55,51,679	...	...	...	...	3
Annuities in purchase of Railways . . .	54A	136	...	...	...	...	...	4
Interest chargeable against Companies on advances .	55	140	...	18,50,162	...	...	991	5
Interest on Capital deposited by Companies . .	56	140	...	158	2,34,510	...	42,414	6
Guaranteed Companies:								
Surplus Profits, Land and Supervision . . .	57	141	13,26,413	...	77,041	71,028	1,91,200	7
Interest	54A	136	1,04,551	...	...	...	...	8
Subsidized Companies: Land, etc.	59A	142	...	...	...	2,049	1,71,684	9
Miscellaneous Railway Expenditure	60	143	3,46,364	—32,279	1,59,429	...	3,07,538	10
TOTAL .			8,66,85,515	95,16,885	78,56,862	18,61,706	1,78,26,307	11
Irrigation:								
Major Works:								
Working Expenses . .	62	147	...	...	...	...	11,32,636	12
Interest on Debt . .	29	63	84,96,520	...	...	...	24,54,094	13
Minor Works and Navigation .	65	161	1,43,153	...	18,81,477	...	13,22,133	14
TOTAL .			86,39,673	...	18,81,477	...	49,08,863	15
Other Public Works:								
Military Works . . .	67	173	1,24,47,600	26,987	6,43,984	1,43,070	99,791	16
Civil Works . . .	67	173	15,82,106	22,99,462	93,43,713	24,54,257	1,18,57,033	17
Construction of Railways charged to Provincial or Local Revenues . . .	68	196	...	...	...	—5,028	...	18
TOTAL .			1,40,29,706	23,26,449	99,87,697	25,92,299	1,19,56,824	19
Army Services:								
Army:								
Effective . . .	69	198	9,81,40,061	...	...	...	...	20
Non-Effective . . .	69	198	49,66,198		...	...	...	21
TOTAL .			10,31,06,259	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . .			24,93,56,577	2,16,77,802	4,90,00,446	1,03,68,134	10,85,39,564	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	74	219	20,212	25,92,921	8,81,601	1,67,283	1,73,377	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances .	74	219	...	...	...	...	...	25
Total Expenditure charged against Revenue . . .			24,93,76,789	2,42,70,723	4,98,82,047	1,05,35,417	10,87,12,941	26
Railway and Irrigation Capital not charged to Revenue:								
Capital Outlay on Railways and Irrigation Works:								
State Railways . .	75	222	1,57,49,239	—1,02,325	...	70,84,258	61,42,068	27
Irrigation Works . .	75	222	...	...	12,57,866	...	—30,154	28
TOTAL .			1,57,49,239	—1,02,325	12,57,866	70,84,258	61,11,914	29

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1902—*continued.*

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	3,79,56,762	2,41,33,006	22,68,628	4,23,78,055	6,47,98,594	32,73,01,046	21,820,070	6,427,993	28,248,063
2	1,16,93,420	2,22,52,333	...	97,84,216	2,53,12,705	14,23,85,017	9,492,334	...	9,492,334
3	...	...	...	...	...	4,55,51,679	3,036,779	1,147,748	4,184,527 (*a*)
4	...	...	...	...	...	...	...	2,997,759	2,997,759
5	3,71,643	...	...	49,389	...	22,72,185	151,479	218,884	370,363
6	2,10,691	...	...	40,549	5	5,28,327	35,222	1,042,438	1,077,660
7	1,26,924	...	...	1,64,102	2,58,831	22,15,539	147,703	...	147,703
8	...	...	...	...	...	1,04,551	6,970	1,009,544	1,016,514
9	348	23,121	...	162	4,247	2,01,611	13,441	...	13,441
10	90,464	1,09,947	...	1,73,204	31,103	11,85,770	79,051	...	79,051
11	1,24,93,490	2,23,85,401	...	1,02,11,622	2,56,06,891	19,44,44,679	12,962,979	6,416,373	19,379,352
12	30,61,414	41,51,785	35,668	14,83,514	6,63,788	1,05,28,805	701,920	...	701,920
13	32,11,230	...	...	...	...	1,41,61,844	944,123	...	944,123
14	3,61,198	12,21,398	47,778	35,58,168	22,22,930	1,07,58,235	717,216	1,442	718,658
15	66,33,842	53,73,183	83,446	50,41,682	28,86,718	3,54,48,884	2,363,259	1,442	2,364,701
16	29,235	3,30,027	...	83,354	1,48,513	1,39,52,561	930,171	34,612	964,783
17	68,73,193	49,91,897	7,87,227	73,98,068	58,53,170	5,34,40,126	3,562,675	105,176	3,667,851
18	...	...	...	*—9,95,605*	...	*—10,00,633*	*—66,709*	...	*—66,709*
19	69,02,428	53,21,924	7,87,227	64,85,817	60,01,683	6,63,92,054	4,426,137	139,788	4,565,925
20	...	...	...	2,75,89,330	3,56,56,554	16,13,85,945	10,759,063	2,032,260	12,791,323
21	...	...	...	27,80,472	15,80,474	93,27,144	621,809	2,350,799	2,972,608
22	...	...	...	3,03,69,802	3,72,37,028	17,07,13,089	11,380,872	4,383,059	15,763,931
23	6,39,86,522	5,72,13,514	31,39,301	9,44,86,978	13,65,30,914	79,42,99,752	52,953,317	17,368,655	70,321,972
24	...	18,58,087	22,721	47,89,108	61,77,603	1,66,82,913	1,112,194	...	1,112,194
25	*5,98,258*	...	...	...	...	*5,98,258*	*39,884*	...	*39,884*
26	6,33,88,264	5,90,71,601	31,62,022	9,92,76,086	14,27,08,517	81,03,84,407	54,025,627	17,368,655	71,394,282
27	12,26,534	17,15,392	...	77,38,550	5,02,270	4,00,55,995	2,670,400	853,201	3,523,601
28	2,70,091	37,62,963	...	7,08,736	21,34,008	81,03,510	540,234	7,317	547,551
29	14,96,625	54,78,355		84,47,295	26,36,278	4,81,59,505	3,210,634	860,518	4,071,152

(*a*) According to actuarial calculation, the Annuities payable in respect of the Year 1901-1902 include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity	160,446
Eastern Bengal Railway Annuity	16 085
Scinde, Punjab and Delhi Railway Annuity	64,122
Great Indian Peninsula Railway Annuity	349,423
	590,076

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, *viz.*—			
Land Revenue	...	670	670
Opium	1,935	...	1,935
Salt	851	...	851
Stamps	29,567	...	29,567
Excise	30	...	30
Provincial Rates	...	...	...
Customs	160	...	160
Assessed Taxes	...	...	...
Forest	2,944	1,257	4,201
Registration	...	...	...
TOTAL	35,487	1,927	37,414
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,003,726	3,003,726
Interest on other Obligations	...	56	56
TOTAL	...	3,003,782	3,003,782
Post Office	42,937	52,140	95,077
Telegraph	162,611	132,920	295,531
Mint	12,535	34	12,569
Salaries and Expenses of Civil Departments:			
General Administration	27,862	231,250	259,112
Law and Justice	813	504	1,317
Police	...	994	994
Marine (including River Navigation)	140,849	173,502	314,351
Education	...	2,734	2,734
Ecclesiastical	...	499	499
Medical	...	4,886	4,886
Political	142	6,886	7,028
Scientific and other Minor Departments	9,073	22,093	31,166
TOTAL	178,739	443,348	622,087
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,722	10,722
Civil Furlough and Absentee Allowances	...	251,807	251,807
Superannuation Allowances and Pensions	...	1,976,705	1,976,705
Stationery and Printing	90,284	6,855	97,139
Miscellaneous	...	20,184	20,184
TOTAL	90,284	2,266,273	2,356,557
Famine Relief and Insurance:			
Famine Relief	...	118	118
Construction of Protective Irrigation Works	3,305	553	4,858
TOTAL	3,305	1,671	4,976
Carried forward	525,898	5,902,095	6,427,993

in ENGLAND, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	525,898	5,902,095	6,427,993
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,147,748	1,147,748
Annuities in purchase of Railways	...	2,997,759	2,997,759
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	1,042,438	1,042,438
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	1,009,544	1,009,544
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	6,416,373	6,416,373
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,442	...	1,442
TOTAL	1,442	...	1,442
Other Public Works:			
Military Works	34,612	...	34,612
Civil Works	9,570	95,606	105,176
TOTAL	44,182	95,606	139,788
Army Services:			
Army:			
Effective	1,428,445	603,815	2,032,260
Non-Effective	...	2,350,799	2,350,799
TOTAL	1,428,445	2,954,614	4,383,059
Total Expenditure charged against Revenue	1,999,967	15,368,688	17,368,655
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	843,813	9,388	853,201
Irrigation Works	7,317	...	7,317
TOTAL £	851,130	9,388	860,518

No. 5.—ACCOUNT of the REVENUE in *India* in the three

[Rupees converted into £

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue:				
Land Revenue	9,091,940	8,993,242	202,836	18,288,018
Opium	4,852,022	...	...	4,852,022
Salt	5,876,013	63,297	...	5,939,310
Stamps	887,032	2,559,374	...	3,446,406
Excise	2,733,833	1,342,441	407	4,076,681
Provincial Rates	3,191	472,214	2,267,749	2,743,154
Customs	3,795,400	37,619	...	3,833,019
Assessed Taxes	763,439	605,871	...	1,369,310
Forest	594,652	562,703	...	1,157,355
Registration	157,404	155,541	...	312,945
Tributes from Native States	583,545	...	...	583,545
TOTAL	29,338,471	14,792,302	2,470,992	46,601,765
Interest	582,198	116,056	10,275	708,529
Post Office	1,377,313	1,032	5,364	1,383,709
Telegraph	899,624	...	...	899,624
Mint	555,328	...	...	555,328
Receipts by Civil Departments:				
Law and Justice	30,323	450,761	1,649	482,733
Police	4,518	158,026	131,032	293,576
Marine	31,475	113,964	...	145,439
Education	1,556	101,019	70,760	173,335
Medical	351	42,585	25,934	68,870
Scientific and other Minor Departments	10,430	69,271	15,737	95,438
TOTAL	78,653	935,626	245,112	1,259,391
Miscellaneous:				
Receipts in aid of Superannuation, etc.	78,335	34,437	14	112,786
Stationery and Printing	24,836	37,847	230	62,913
Exchange	25,494	...	...	25,494
Miscellaneous	85,941	141,120	106,027	333,088
TOTAL	214,606	213,404	106,271	534,281
Carried forward	33,046,193	16,058,420	2,838,014	51,942,627

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1902.
at R15=£1.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	33,046,193	16,058,420	2,838,014	51,942,627
Railways:				
State Railways (Gross Receipts)	19,248,434	5,743	19,819	19,273,996
Guaranteed Companies (Net Traffic Receipts)	914,989	...	...	914,989
Subsidized Companies (Repayment of Advances of Interest.)	32,392	...	...	32,392
TOTAL	20,195,815	5,743	19,819	20,221,377
Irrigation:				
Major Works:				
Direct Receipts	1,117,488	442,090	...	1,559,578
Portion of Land Revenue due to Irrigation	813,397	...	...	813,397
Minor Works and Navigation	72,675	85,613	6,310	164,598
TOTAL	2,003,560	527,703	6,310	2,537,573
Other Public Works:				
Military Works	47,643	...	...	47,643
Civil Works	12,262	153,991	237,020	403,273
TOTAL	59,905	153,991	237,020	450,916
Receipts by Military Department:				
Army:				
Effective	629,842	...	...	629,842
Non-Effective	70,982	...	...	70,982
TOTAL	700,824	...	...	700,824
GRAND TOTAL REVENUE £	56,006,297	16,745,857	3,101,163	75,853,317

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three

[Rupees converted into £

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	167,072	52,300	5,057	224,429
Assignments and Compensations	345,420	683,246	...	1,028,666
Charges in respect of collection, *viz.*—				
Land Revenue	84,818	2,044,357	731,890	2,861,065
Opium (including cost of Production)	1,606,755	...	...	1,606,755
Salt (including cost of Production)	316,242	26,537	...	342,779
Stamps	*—18,639*	94,889	...	76,250
Excise	109,789	56,336	...	166,125
Provincial Rates	...	7,090	35,365	42,455
Customs	57,670	103,645	...	161,315
Assessed Taxes	11,984	11,839	...	23,823
Forest	368,573	332,807	...	701,380
Registration	86,174	85,562	...	171,736
TOTAL	3,135,858	3,498,608	772,312	7,406,778
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,547,883*	108,072	...	*—1,439,811*
Interest on other Obligations	376,827	1	3,539	380,367
TOTAL	*—1,171,056*	108,073	3,539	*—1,059,444*
Post Office	1,096,086	37,682	51,779	1,185,547
Telegraph	608,656	...	...	608,656
Mint	491 460	...	...	491,460
Salaries and Expenses of Civil Departments:				
General Administration	454,349	576,340	72,954	1,103,643
Law and Justice	134,917	2,793,023	51	2,927,991
Police	70,953	2,617,612	267,507	2,956,072
Marine (including River Navigation)	150,158	129,235	4,505	283,898
Education	12,098	651,288	466,214	1,129,600
Ecclesiastical	112,277	...	...	112,277
Medical	26,216	577,795	255,188	859,199
Political	629,660	50,359	27	680,046
Scientific and other Minor Departments	310,898	129,694	31,394	471,986
TOTAL	1,901,526	7,525,346	1,097,840	10,524,712
Miscellaneous Civil Charges:				
Territorial and Political Pensions	253,649	...	...	253,649
Civil Furlough and Absentee Allowances	766	...	...	766
Superannuation Allowances and Pensions	56,033	714,668	8,178	778,879
Stationery and Printing	57,206	378,114	11,577	446,897
Miscellaneous	41,643	212,175	48,816	302,634
TOTAL	409,297	1,304,957	68,571	1,782,825
Carried forward	6,471,827	12,474,666	1,994,041	20,940,534

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1902.
at R15=£1.]

HEADS OF EXPENDITURE.	India.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	6,471,827	12,474,666	1,994,041	20,940,534
Famine Relief and Insurance:				
Famine Relief	523,046	5,365	652	529,063
Construction of Protective Irrigation Works	65,835	...	...	65,835
Reduction or Avoidance of Debt	284,638	...	...	284,638
TOTAL	873,519	5,365	652	879,536
Railway Revenue Account:				
State Railways:				
Working Expenses	9,475,303	6,157	10,874	9,492,334
Interest on Debt	3,036,779	...	...	3,036,779
Interest Chargeable against Companies on Advances	148,186	...	3,293	151,479
Interest on Capital deposited by Companies	32,519	...	2,703	35,222
Guaranteed Companies:				
Surplus Profits, Land and Supervision	147,703	...	...	147,703
Interest	6,970	...	...	6,970
Subsidized Companies: Land, etc.	13,304	137	...	13,441
Miscellaneous Railway Expenditure	71,533	7,518	...	79,051
TOTAL	12,932,297	13,812	16,870	12,962,979
Irrigation:				
Major Works:				
Working Expenses	429,107	272,813	...	701,920
Interest on Debt	566,435	377,688	...	944,123
Minor Works and Navigation	234,173	479,953	3,090	717,216
TOTAL	1,229,715	1,130,454	3,090	2,363,259
Other Public Works:				
Military Works	930,171	...	...	930,171
Civil Works	442,521	2,012,935	1,107,219	3,562,675
Construction of Railways charged to Provincial or Local Revenues	*—82,315*	*—335*	15,941	*—66,709*
TOTAL	1,290,377	2,012,600	1,123,160	4,426,137
Army Services:				
Army:				
Effective	10,759,063	...	...	10,759,063
Non-Effective	621,809	...	...	621,809
TOTAL	11,380,872	...	...	11,380,872
TOTAL	34,178,607	15,636,897	3,137,813	52,953,317
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	1,010,009	157,940	1,167,949
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*64,253*	*31,386*	*95,639*
GRAND TOTAL EXPENDITURE £	34,178,607	16,582,653	3,264,367	54,025,627

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:												
Land Revenue	13,79,798	5,20,122	78,91,018	12,69,378	3,20,62,944	4,61,37,321	1,18,75,734	8,68,188	2,80,20,518	63,54,079	13,63,79,100	9,091,940
Opium	106	2,00,456	3,14,412	4,09,849	6,30,83,490	5,27,979	65,528	2,720	...	81,75,788	7,27,80,334	4,852,022
Salt	1,90,47,984	...	7,64,440	...	2,00,37,624	...	...	...	1,90,50,490	2,32,39,650	8,81,40,188	5,876,013
Stamps	3,64,506	3,89,456	5,65,690	2,37,014	47,51,390	20,95,236	10,17,462	1,44,094	21,72,283	15,68,341	1,33,05,472	887,032
Excise	9,70,010	14,63,404	27,12,247	21,24,773	75,12,849	55,57,521	19,56,272	72,743	1,07,33,914	79,03,758	4,10,07,491	2,733,833
Provincial Rates	463	...	...	...	...	...	...	47,408	...	...	47,871	3,191
Customs	9,651	1,07,730	96,46,400	...	1,83,04,022	59,633	4,379	...	45,94,101	2,42,05,090	5,69,31,006	3,795,400
Assessed Taxes	14,99,947	2,17,519	6,45,460	1,58,696	29,20,884	13,31,684	8,96,893	43,485	16,09,848	21,27,168	1,14,51,584	763,439
Forest	4,66,224	5,57,861	29,36,969	2,56,481	6,46,118	8,57,754	7,23,779	13,012	12,71,715	11,89,864	89,19,777	594,652
Registration	17,167	48,253	54,455	27,595	8,34,832	2,40,709	1,05,280	10,786	7,25,240	2,96,748	23,61,065	157,404
Tributes from Native States	19,27,325	3,12,407	3,60,185	50,375	...	...	2,88,475	...	45,07,902	13,06,505	87,53,174	583,545
TOTAL	2,56,83,181	38,17,208	2,58,91,276	45,34,161	15,61,54,159	5,68,07,837	1,69,33,802	12,02,436	7,26,86,011	7,63,66,991	44,00,77,062	29,338,471
Interest	53,91,660	15,205	...	403	14,81,166	...	47,697	5,400	2,98,746	14,92,683	87,32,960	582,198
Post Office	2,06,51,009	...	...	...	...	...	...	8,690	...	...	2,06,59,699	1,377,313
Telegraph	1,34,94,365	...	...	...	...	...	...	...	...	...	1,34,94,365	899,624
Mint	31,84,395	...	...	...	...	...	...	...	...	51,45,530	83,29,925	555,328
Receipts by Civil Departments:												
Law and Justice	4,15,629	...	...	...	...	...	...	39,217	...	...	4,54,846	30,323
Police	34,366	...	...	...	...	...	...	33,402	...	...	67,768	4,518
Marine	4,72,125	...	...	...	...	...	...	...	...	...	4,72,125	31,475
Education	23,332	...	...	...	...	...	...	...	...	...	23,332	1,550
Medical	1,641	...	...	...	...	...	...	3,631	...	...	5,272	351
Scientific and other Minor Departments	1,56,448	...	...	...	...	...	...	...	...	...	1,56,448	10,430
TOTAL	11,03,541	...	...	...	...	...	...	76,250	...	...	11,79,791	78,653

Miscellaneous:												
Receipts in aid of Superannuation, etc.	5,28,434	29,035	46,944	12,303	1,52,191	1,24,154	72,995	4,091	1,00,267	1,04,602	11,75,016	78,335
Stationery and Printing	1,19,545	248	148	1,960	1,08,143	55,562	48,634	273	1,927	36,092	3,72,532	24,836
Exchange	3,82,415	...	...	...	...	...	...	...	...	...	3,82,415	25,494
Miscellaneous	3,63,023	5,63,997	45,137	6,736	52,864	12,150	55,904	99,947	27,472	61,894	12,89,124	85,941
TOTAL	13,93,417	5,93,280	92,229	20,999	3,13,198	1,91,866	1,77,533	1,04,311	1,29,666	2,02,588	32,19,087	214,606
Railways:												
State Railways (Gross Receipts)	9,95,13,151	1,42,35,323	1,22,32,691	20,92,758	2,85,49,192	2,35,08,201	4,26,53,446	...	1,71,65,060	4,87,76,693	28,87,26,515	19,248,434
Guaranteed Companies (Net Traffic Receipts)	1,37,24,833	...	...	...	...	...	...	...	...	...	1,37,24,833	914,989
Subsidized Companies (Repayment of Advances of Interest.)	...	...	...	...	...	...	...	...	4,85,876	...	4,85,876	32,392
TOTAL	11,32,37,984	1,42,35,323	1,22,32,691	20,92,758	2,85,49,192	2,35,08,201	4,26,53,446	...	1,76,50,936	4,87,76,693	30,29,37,224	20,195,815
Irrigation:												
Major Works:												
Direct Receipts	...	...	...	...	...	19,70,434	1,34,91,434	1,45,190	3,94,996	7,60,267	1,67,62,321	1,117,488
Portion of Land Revenue due to Irrigation	...	...	...	...	...	12,87,969	14,96,061	22,886	78,07,061	15,86,980	1,22,00,957	813,397
Minor Works and Navigation	59,338	...	...	...	...	...	7,73,211	51,071	...	2,06,506	10,90,126	72,675
TOTAL	59,338	...	...	...	...	32,58,403	1,57,60,706	2,19,147	82,02,057	25,53,753	3,00,53,404	2,003,560
Other Public Works:												
Military Works	6,20,821	...	67,572	6,391	1,383	1,380	3,458	...	4,634	9,013	7,14,652	47,643
Civil Works	74,467	...	...	...	609	...	55,855	52,998	...	...	1,83,929	12,262
TOTAL	6,95,288	...	67,572	6,391	1,992	1,380	59,313	52,998	4,634	9,013	8,98,581	59,905
Receipts by Military Department:												
Army:												
Effective	60,65,600	...	...	...	...	...	...	...	11,96,656	21,85,380	94,47,636	629,842
Non-Effective	6,29,200	...	...	...	...	...	...	...	2,14,461	2,21,064	10,64,725	70,982
TOTAL	66,94,800	...	...	...	...	...	...	...	14,11,117	24,06,444	1,05,12,361	700,824
TOTAL IMPERIAL REVENUE	19,15,88,978	1,86,61,016	3,82,83,768	66,54,712	18,64,99,707	8,37,67,687	7,56,32,497	16,69,232	10,03,83,167	13,69,53,695	84,00,94,459	56,006,297

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.
	R	R	R	R	R	R	R		R	R	R	£
Direct Demands on the Revenues:												
Refunds and Drawbacks	43,754	17,539	2,34,545	5,895	6,43,302	56,794	45,894	7,360	2,69,377	11,81,621	25,06,081	167,072
Assignments and Compensations	31,61,802	1,89,165	1,612	41,230	1,29,978	86,582	1,31,325	12,471	11,41,311	2,85,824	51,81,300	345,420
Charges in respect of Collection, viz.—												
Land Revenue	4,90,843	...	...	...	5,59,336	...	...	2,22,088	...	...	12,72,267	84,818
Opium (including cost of Production)	12,116	...	...	...	2,40,63,382	...	...	...	...	25,826	2,41,01,324	1,606,755
Salt (including cost of Production)	11,02,042	...	3,950	...	2,84,893	...	...	...	16,40,441	17,12,303	47,43,629	316,242
Stamps	*—7,67,938*	16,355	16,418	9,729	1,80,464	62,815	41,752	13,901	85,321	61,593	*—2,79,590*	*—18,639*
Excise	25,194	34,873	1,14,818	8,661	3,43,164	56,866	47,461	2,515	7,48,423	2,64,868	16,46,843	109,789
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	8,65,052	8,65,052	57,670
Assessed Taxes	1,807	...	18,724	619	1,00,859	737	5,602	375	15,478	35,564	1,79,765	11,984
Forest	5,16,966	4,87,609	13,23,228	1,64,556	3,28,565	5,04,369	4,69,168	19,510	8,54,777	8,59,840	55,28,588	368,573
Registration	6,307	23,487	21,941	16,456	4,70,636	1,18,629	48,722	2,871	4,37,762	1,45,800	12,92,611	86,174
TOTAL	45,92,893	7,69,028	17,35,236	2,47,146	2,71,04,579	8,86,792	7,89,924	2,81,091	51,92,890	54,38,291	4,70,37,870	3,135,858
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,32,18,326*	...	...	...	...	...	...	...	76	...	*—2,32,18,250*	*—1,547,883*
Interest on other Obligations	44,13,276	1,824	1,179	450	71,924	7,45,102	1,68,413	65	17,745	2,32,435	56,52,413	376,827
TOTAL	*—1,88,05,050*	1,824	1,179	450	71,924	7,45,102	1,68,413	65	17,821	2,32,435	*—1,75,65,837*	*—1,171,056*
Post Office	1,64,37,263	...	...	...	...	...	...	4,037	...	...	1,64,41,300	1,096,086
Telegraph	91,29,836	...	...	...	...	...	...	...	...	...	91,29,836	608,656
Mint	31,91,777	...	...	...	...	...	...	...	...	41,80,124	73,71,901	491,460
Salaries and Expenses of Civil Departments:												
General Administration	49,25,323	75,131	2,67,223	55,107	2,77,501	2,42,720	1,89,896	84,146	2,83,162	4,15,030	68,15,239	454,349
Law and Justice	18,16,382	...	...	...	...	...	...	2,07,377	...	...	20,23,759	134,917
Police	7,03,072	...	...	...	...	...	...	3,61,228	...	...	10,64,300	70,953
Marine (including River Navigation)	22,52,375	...	...	...	...	...	...	...	...	...	22,52,375	150,158
Education	1,71,544	...	...	...	...	...	...	9,921	...	...	1,81,465	12,098
Ecclesiastical	1,54,458	42,295	99,582	21,630	2,11,010	2,38,909	2,14,466	12,034	3,49,374	3,39,497	16,84,155	112,277
Medical	3,62,409	...	...	...	...	...	...	30,823	...	...	3,93,232	26,216
Political	53,87,210	...	3,95,511	...	25,576	1,38,462	19,14,307	10,80,871	15,242	4,87,719	94,44,898	629,660
Scientific and other Minor Departments	34,08,970	96,482	1,07,898	45,876	3,09,870	1,95,546	1,48,302	4,467	1,95,435	1,50,622	46,63,468	310,898
TOTAL	1,91,81,743	2,13,908	8,70,214	1,22,613	8,23,957	8,15,637	24,66,971	17,91,767	8,43,213	13,92,868	2,85,22,891	1,901,526

Miscellaneous Civil Charges:												
Territorial and Political Pensions	1,39,676	2,32,054	1,18,585	8,141	10,52,391	8,70,596	2,36,654	15,447	5,77,485	5,53,714	38,04,743	253,649
Civil Furlough and Absentee Allowances	10,615	...	...	...	261	...	163	...	9	444	11,492	766
Superannuation Allowances and Pensions	6,07,066	1,733	3,539	626	49,544	34,784	13,307	33,264	37,884	58,742	8,40,489	56,033
Stationery and Printing	*—23,97,162*	...	...	...	25,90,647	...	...	21,503	80,670	5,62,422	8,58,080	57,206
Miscellaneous	2,44,257	11,920	50,154	11,791	52,033	63,572	32,833	3,532	48,290	1,06,265	6,24,047	41,643
TOTAL	*—13,95,548*	2,45,707	1,72,278	20,558	37,44,876	9,68,952	2,82,957	73,746	7,44,338	12,81,587	61,39,451	409,297
Famine Relief and Insurance:												
Famine Relief	24,595	57,900	...	...	...	...	...	...	...	77,63,194	78,45,689	523,046
Construction of Protective Irrigation Works	1,14,664	1,73,715	...	...	2,54,586	66,619	7,365	7,081	1,05,918	2,57,568	9,87,516	65,835
Reduction or Avoidance of Debt	42,69,574	...	...	...	...	...	...	...	...	...	42,69,574	284,638
TOTAL	44,08,833	2,31,615	...	...	2,54,586	66,619	7,365	7,081	1,05,918	80,20,762	1,31,02,779	873,519
Railway Revenue Account:												
State Railways:												
Working Expenses	3,93,56,508	76,98,844	73,85,882	16,96,274	1,71,12,480	1,16,93,420	2,22,52,333	...	96,21,110	2,53,12,705	14,21,29,556	9,475,303
Interest on Debt	4,55,51,679	...	...	...	...	...	...	...	...	...	4,55,51,679	3,036,779
Interest chargeable against Companies on Advances	...	18,50,162	...	...	991	3,71,643	...	...	...	...	22,22,796	148,186
Interest on Capital deposited by Companies	...	158	2,34,510	...	42,414	2,10,691	...	...	...	5	4,87,778	32,519
Guaranteed Companies:												
Surplus Profits, Land and Supervision	13,26,413	...	77,041	71,028	1,91,200	1,26,924	...	...	1,64,102	2,58,831	22,15,539	147,703
Interest	1,04,551	...	...	...	...	...	...	...	...	...	1,04,551	6,970
Subsidized Companies: Land, &c.	...	...	...	...	1,71,684	348	23,121	...	162	4,247	1,99,562	13,304
Miscellaneous Railway Expenditure	3,46,364	—32,279	46,791	...	3,07,538	90,329	1,09,947	...	1,73,204	31,103	10,72,997	71,533
TOTAL	8,66,85,515	95,16,885	77,44,224	17,67,302	1,78,26,307	1,24,93,355	2,23,85,401	...	99,58,578	2,56,06,891	19,39,84,458	12,932,297
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	...	1,01,852	41,51,785	35,668	14,83,514	6,63,788	64,36,607	429,107
Interest on Debt	84,96,520	...	...	...	...	...	...	...	...	...	84,96,520	566,435
Minor Works and Navigation	1,43,153	...	...	...	...	...	11,16,497	46,130	...	22,06,808	35,12,588	234,173
TOTAL	86,39,673	...	...	...	...	1,01,852	52,68,282	81,798	14,83,514	28,70,596	1,84,45,715	1,229,715
Other Public Works:												
Military Works	1,24,47,600	26,987	6,43,984	1,43,070	99,791	29,235	3,30,027	...	83,354	1,48,513	1,39,5[illegible],561	930,171
Civil Works	15,23,792	31,789	...	45,924	25,56,308	3,00,593	8,56,081	7,62,122	80,360	4,80,844	66,37,813	442,521
Construction of Railways charged to Provincial or Local Revenue	...	...	...	...	...	...	...	...	*—12,34,720*	...	*—12,34,720*	*—82,315*
TOTAL	1,39,71,392	58,776	6,43,984	1,88,994	26,56,099	3,29,828	11,86,108	7,62,122	*—10,71,006*	6,29,357	1,93,55,654	1,290,377
Army Services:												
Army:												
Effective	9,81,40,061	...	...	...	...	...	...		2,75,89,330	3,56,56,554	16,13,85,945	10,759,063
Non-Effective	49,66,198	...	...	...	...	...	...		27,80,472	15,80,474	93,27,144	621,809
TOTAL	10,31,06,259	...	...	...	...	...	...		3,03,69,802	3,72,37,028	17,07,13,089	11,380,872
TOTAL IMPERIAL EXPENDITURE	24,91,44,586	1,10,37,743	1,11,67,115	23,47,063	5,24,82,328	1,64,08,137	3,25,55,421	30,01,707	4,76,45,068	8,68,89,939	51,26,79,107	34,178,607

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:												
Land Revenue	...	81,65,419	2,52,47,036	48,97,901	87,48,687	1,70,63,121	1,30,41,950	...	2,01,08,905	3,76,25,617	13,48,98,636	8,993,242
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	7,64,441	...	...	...	...	...	1,03,132	81,883	9,49,456	63,297
Stamps	...	11,68,367	16,97,070	7,11,041	1,42,54,169	62,85,709	30,52,386	...	65,16,847	47,05,022	3,83,90,611	2,559,374
Excise	...	4,87,801	27,12,247	7,08,258	75,12,849	18,52,507	6,52,091	...	35,77,168	26,33,686	2,01,36,607	1,342,441
Provincial Rates	...	3,02,738	...	...	48,18,263	13,03,928	6,58,281	...	...	...	70,83,210	472,214
Customs	...	...	1,05,547	...	2,64,584	...	...	...	94,064	1,00,087	5,64,282	37,619
Assessed Taxes	...	2,07,135	6,05,642	1,49,541	28,25,846	12,66,932	7,46,146	...	14,34,226	18,52,602	90,88,070	605,871
Forest	...	5,57,862	29,36,969	2,56,482	6,46,119	8,57,754	7,23,779	...	12,71,715	11,89,865	84,40,545	562,703
Registration	...	48,253	54,455	27,595	8,34,831	2,40,710	1,05,281	...	7,25,241	2,96,748	23,33,114	155,541
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,09,37,575	3,41,23,407	67,50,818	3,99,05,348	2,88,70,661	1,89,79,914	...	3,38,31,298	4,84,85,510	22,18,84,531	14,792,302
Interest	...	1,00,454	23,085	1,065	3,30,637	4,33,954	2,80,765	...	2,35,698	3,35,190	17,40,848	116,056
Post Office	...	7,806	...	...	...	...	7,639	...	33	...	15,478	1,032
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:												
Law and Justice	...	3,49,819	8,39,535	1,07,735	21,70,939	7,83,704	6,19,778	...	13,26,003	5,63,896	67,61,409	450,761
Police	...	15,879	2,20,202	1,14,402	1,69,387	1,30,631	7,06,027	...	5,76,247	4,31,607	23,70,382	158,026
Marine	...	...	3,90,192	38	12,58,529	...	...	...	...	60,695	17,09,454	113,964
Education	...	46,833	29,808	62,537	7,04,553	1,26,507	31,891	...	2,13,629	2,99,540	15,15,208	101,010
Medical	...	7,699	24,902	7,394	2,07,659	34,641	37,589	...	1,10,974	1,98,924	6,38,782	42,585
Scientific and other Minor Departments.	...	25,803	6,715	...	2,75,966	1,00,074	40,431	...	5,56,600	33,480	10,39,069	69,271
TOTAL	...	4,46,033	15,11,354	2,92,106	47,87,033	11,81,557	14,35,716	...	27,92,453	15,88,142	1,40,34,394	935,626

Miscellaneous:												
Receipts in aid of Superannuation, etc.	...	18,546	57,204	5,133	71,360	26,371	62,147	...	66,158	2,09,633	5,16,552	34,437
Stationery and Printing	...	15,860	36,998	1,891	1,38,822	1,73,345	44,169	...	89,353	67,271	5,67,709	37,847
Miscellaneous	...	1,19,283	93,297	24,740	11,53,457	2,52,058	1,77,503	...	2,21,133	75,329	21,16,800	141,120
TOTAL	...	1,53,689	1,87,499	31,764	13,63,639	4,51,714	2,83,819	...	3,76,644	3,52,233	32,01,061	213,404
Railways:												
State Railways (Gross Receipts)	...	...	...	86,138	...	...	...	...	...	...	86,138	5,743
Guaranteed Companies (Net Traffic Receipts.)	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest.)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	86,138	...	...	...	...	...	...	86,138	5,743
Irrigation:												
Major Works:												
Direct Receipts	...	...	...		17,76,911	48,54,433	...	...	...	...	66,31,344	442,090
Portion of Land Revenue due to Irrigation.	...	...	...		...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	86,475		6,76,053	1,91,316	1,28,651	...	1,62,714	38,990	12,84,199	85,613
TOTAL	...	...	86,475	...	24,52,964	50,45,749	1,28,651	...	1,62,714	38,990	79,15,543	527,703
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	68,664	2,46,552	1,01,533	4,83,906	2,62,620	3,37,408	...	1,86,481	6,22,695	23,09,859	153,991
TOTAL	...	68,664	2,46,552	1,01,533	4,83,906	2,62,620	3,37,408	...	1,86,481	6,22,695	23,09,859	153,991
Receipts by Military Department:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	1,17,14,221	3,61,78,372	72,63,424	4,93,23,527	3,62,46,315	2,14,53,912	...	3,75,85,321	5,14,22,760	25,11,87,852	16,745,857

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:												
Refunds and Drawbacks	...	23,471	94,644	10,600	1,93,762	81,562	62,496	...	1,32,707	1,85,249	7,84,491	52,300
Assignments and Compensations	...	2,199	...	...	1,60,514	2,42,531	...	...	...	98,42,838	1,02,48,082	683,246
Charges in respect of Collection, *viz.*—												
Land Revenue	...	11,71,780	54,34,856	9,41,848	40,69,611	44,90,070	27,38,813	...	52,87,093	65,31,291	3,06,65,362	2,044,357
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	3,951	...	...	...	...	...	3,94,103	...	3,98,054	26,537
Stamps	...	49,067	49,254	29,186	5,41,390	1,88,445	1,25,254	...	2,55,904	1,84,780	14,23,340	94,889
Excise	...	11,625	1,14,818	2,887	3,43,165	18,956	15,821	...	2,49,475	88,289	8,45,030	56,330
Provincial Rates	...	...	...	...	99,097	7,253	...	...	...	...	1,06,350	7,090
Customs	...	...	3,59,998	...	9,19,586	...	...	...	2,75,087	...	15,54,671	103,645
Assessed Taxes	...	...	18,724	620	1,00,858	736	5,603	...	15,477	35,565	1,77,583	11,839
Forest	...	4,87,608	13,23,229	1,64,556	3,28,506	5,04,370	4,69,167	...	8,54,777	8,59,840	49,92,113	332,807
Registration	...	23,488	21,942	10,457	4,70,035	1,18,629	48,722	...	4,37,762	1,45,799	12,83,434	85,502
TOTAL	...	17,69,838	74,21,416	11,66,154	72,27,184	56,52,552	34,65,876	...	79,02,445	1,78,73,651	5,24,79,116	3,408,6[illegible]8
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	1,03,048	12,972	870	2,09,602	3,41,523	2,18,718	...	1,80,144	5,54,206	16,21,083	108,072
Interest on other Obligations	...	...	...	...	...	...	13	...	...	...	13	1
TOTAL	...	1,03,048	12,972	870	2,09,602	3,41,523	2,18,731	...	1,80,144	5,54,206	16,21,096	108,073
Post Office	...	68,431	1,16,154	7,527	2,787	...	1,61,977	...	1,05,596	1,02,758	5,65,230	37,682
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	...	4,97,820	10,34,790	2,85,953	18,32,104	14,31,461	10,00,508	...	10,28,296	15,34,156	86,45,088	576,340
Law and Justice	...	15,20,569	39,91,314	7,74,487	1,23,94,773	69,59,828	45,55,697	...	61,49,070	55,49,610	4,18,95,348	2,793,0[illegible]3
Police	...	14,68,703	94,80,826	17,21,074	61,94,992	51,38,210	40,07,092	...	47,81,272	64,05,408	3,92,64,177	2,917,012
Marine (including River Navigation)	...	...	7,72,052	94,132	10,11,954	...	...	...	13,265	47,115	19,38,518	129,235
Education	...	3,78,661	8,13,130	2,35,819	29,41,016	9,30,330	7,90,930	...	18,27,091	18,52,341	97,69,318	651,288
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	3,25,931	6,02,017	2,81,677	20,59,325	11,32,449	10,03,724	...	13,02,328	19,59,486	86,66,037	577,795
Political	...	39,942	...	1,95,654	17,998	4,224	...	...	77,049	4,20,525	7,55,392	50,359
Scientific and other Minor Departments	...	67,342	1,04,386	13,980	5,22,377	2,08,273	1,38,922	...	6,89,155	2,00,967	19,45,402	129,694
TOTAL	...	42,98,968	1,68,04,515	36,03,376	2,69,74,539	1,58,04,775	1,15,56,873	...	1,58,67,526	1,79,69,608	11,28,80,180	7,525,346

Miscellaneous Civil Charges:												
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	3,64,041	4,17,997	1,12,616	23,88,677	22,97,512	12,82,361	...	17,59,343	20,97,477	1,07,20,024	714,668
Stationery and Printing	...	1,89,804	6,77,588	1,12,047	12,94,064	8,74,861	5,11,689	...	9,28,264	10,83,392	56,71,709	378,114
Miscellaneous	...	5,48,351	2,09,709	25,619	2,03,868	2,14,229	54,821	...	1,89,474	17,36,554	31,82,625	212,175
TOTAL	...	11,02,196	13,05,294	2,50,282	38,86,609	33,86,602	18,48,871	...	28,77,081	49,17,423	1,95,74,358	1,304,957
Famine Relief and Insurance:												
Famine Relief	...	...	18	...	3,530	441	27,158	...	49,337	...	80,484	5,365
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	18	...	3,530	441	27,158	...	49,337	...	80,484	5,365
Railway Revenue Account:												
State Railways:												
Working Expenses	...	...	...	92,355	...	...	...	...	...	...	92,355	6,157
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:												
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	2,049	...	...	...	...	...	...	2,049	137
Miscellaneous Railway Expenditure	...	...	1,12,638	...	...	135	...	...	...	...	1,12,773	7,518
TOTAL	...	...	1,12,638	94,404	...	135	...	...	...	...	2,07,177	13,812
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	11,32,636	29,59,562	...	...	...	...	40,92,198	272,813
Interest on Debt	...	...	...	...	24,54,094	32,11,230	...	...	...	...	56,65,324	377,688
Minor Works and Navigation	...	...	18,69,200	...	13,21,618	3,61,198	77,106	...	35,54,052	16,122	71,99,296	479,953
TOTAL	...	...	18,69,200	...	49,08,348	65,31,990	77,106	...	35,54,052	16,122	1,69,56,818	1,130,454
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	20,02,984	81,39,250	17,59,977	44,91,531	39,94,071	33,63,521	...	29,78,450	34,64,239	3,01,94,023	2,012,935
Construction of Railways charged to Provincial or Local Revenues	...	...	...	—5,028	...	...	...	...	...	...	—5,028	—335
TOTAL	...	20,02,984	81,39,250	17,54,949	44,91,531	39,94,071	33,63,521	...	29,78,450	34,64,239	3,01,88,995	2,012,600
Army Services:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	93,45,465	3,57,81,457	68,77,562	4,77,04,130	3,57,12,089	2,07,20,113	...	3,35,14,631	4,48,98,007	23,45,53,454	15,636,897
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	22,42,448	7,55,285	1,47,353	6,44,170	...	14,96,350	...	40,41,297	58,23,235	1,51,50,138	1,010,009
TOTAL PROVINCIAL EXPENDITURE	...	1,15,87,913	3,65,36,742	70,24,915	4,53,48,300	3,47,48,301	2,22,16,463	...	3,75,55,928	5,07,21,242	24,87,39,804	16,582,653

No. 11.—ACCOUNT of the LOCAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Principal Heads of Revenue:												
Land Revenue	25,424	...	10,168	...	...	37,056	3,187	6,553	28,03,732	1,56,415	30,42,535	202,836
Opium	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	6,116	...	...	...	...	...	...	...	...	...	6,116	407
Provincial Rates	1,40,434	12,59,288	16,35,757	6,62,595	49,56,632	91,04,726	41,58,998	1,17,009	87,49,382	32,31,415	3,40,16,236	2,267,749
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,71,974	12,59,288	16,45,925	6,62,595	49,56,632	91,41,782	41,62,185	1,23,562	1,15,53,114	33,87,830	3,70,64,887	2,470,992
Interest	245	21	...	...	42,829	17,287	1,495	...	79,876	12,367	1,54,120	10,275
Post Office	...	...	10	...	12,518	...	48,071	19,860	...	...	80,459	5,364
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:												
Law and Justice	429	...	...	...	...	...	...	...	24,311	...	24,740	1,649
Police	7,526	1,57,430	1,52,240	74,254	9,46,392	3,50,657	50,196	120	...	2,26,672	19,65,487	131,032
Marine	...	...	2	...	...	...	...	...	...	...	2	...
Education	4,650	11,045	851	466	80,019	3,76,576	1,10,574	1,176	2,53,715	2,22,324	10,61,396	70,760
Medical	7,799	1,433	904	...	49,677	2,25,400	31,885	597	57,525	13,783	3,89,003	25,934
Scientific and other Minor Departments	1,526	11,078	...	62,181	22,934	25,172	98,972	1,029	...	13,161	2,36,053	15,737
TOTAL	21,930	1,80,986	1,53,997	1,36,901	10,99,022	9,77,805	2,91,627	2,922	3,35,551	4,75,940	36,76,681	245,112

Miscellaneous:												
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	218	...	218	14
Stationery and Printing	...	...	...	...	924	...	2,528	...	...	...	3,452	230
Miscellaneous	16,195	22,704	5,27,398	19,522	2,13,980	16,993	1,62,565	4,838	5,91,771	14,434	15,90,400	106,027
TOTAL	16,195	22,704	5,27,398	19,522	2,14,904	16,993	1,65,093	4,838	5,91,989	14,434	15,94,070	106,271
Railways:												
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	2,97,287	...	2,97,287	19,819
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	2,97,287	...	2,97,287	19,819
Irrigation:												
Major Works:												
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	16,607	...	71,852	6,182	...	...	94,641	6,310
TOTAL	...	...	...	...	16,607	...	71,852	6,182	...	...	94,641	6,310
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	21,859	55,760	2,09,230	1,05,912	5,64,574	5,79,945	3,21,945	2,951	11,87,880	5,05,247	35,55,303	237,020
TOTAL	21,859	55,760	2,09,230	1,05,912	5,64,574	5,79,945	3,21,945	2,951	11,87,880	5,05,247	35,55,303	237,020
Receipts by Military Department:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	2,32,203	15,18,759	25,36,560	9,24,930	69,07,086	1,07,33,812	50,62,268	1,60,315	1,40,45,697	43,95,818	4,65,17,448	3,101,163

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:												
Refunds and Drawbacks	3,192	1,413	1,102	602	8,021	3,396	2,960	8	42,613	12,554	75,861	5,057
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—												
Land Revenue	84,652	5,26,433	28,205	...	11,683	34,30,507	13,75,815	38,525	50,34,634	4,47,889	1,09,78,343	731,890
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	74,073	2,490	4,11,937	...	...	...	...	41,975	5,30,475	35,365
Customs	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	87,844	5,27,846	1,03,380	3,092	4,31,641	34,33,903	13,78,775	38,533	50,77,247	5,02,418	1,15,84,679	772,312
Interest:												
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	378	...	1,038	...	38,464	...	3,318	...	3,146	6,736	53,080	3,539
TOTAL	378	...	1,038	...	38,464	...	3,318	...	3,146	6,736	53,080	3,539
Post Office	7,845	...	1,17,709	41,386	3,50,632	1,85,067	51,759	22,278	...	...	7,76,676	51,779
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:												
General Administration	1,790	41,638	14,000	2,870	2,99,714	1,17,562	1,44,459	12,708	3,14,892	1,44,682	10,94,315	72,954
Law and Justice	237	...	...	527	...	...	...	...	...	...	764	51
Police	2,136	72,787	33,990	665	4,56,109	32,31,563	25,890	537	...	1,88,926	40,12,603	267,507
Marine (including River Navigation)	...	...	57,693	...	9,886	...	...	...	...	...	67,579	4,505
Education	24,735	2,71,594	2,30,168	2,24,298	13,31,949	15,95,659	6,73,741	17,763	10,43,337	15,79,970	69,93,214	466,214
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...
Medical	21,019	87,020	97,836	1,33,505	4,47,612	6,03,342	5,30,911	11,174	16,28,521	2,66,875	38,27,815	255,188
Political	240	...	160	...	...	...	...	...	...	...	400	27
Scientific and other Minor Departments	3,321	14,319	38,177	58,507	44,177	88,603	1,44,109	4,517	...	75,186	1,70,916	31,394
TOTAL	53,478	4,87,358	4,7[illegible],024	4,20,372	25,80,447	56,36,729	15,19,110	46,699	20,86,750	22,55,631	1,04,67,606	1,097,840
Miscellaneous Civil Charges:												
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	570	1,921	1,087	...	33,317	17,978	8,648	44	51,208	7,897	1,22,670	8,178
Stationery and Printing	81	7,280	...	759	41,707	7,256	25,416	873	73,571	16,721	1,73,604	11,577
Miscellaneous	3,481	9,204	1,39,896	22,066	54,584	6,834	1,50,777	2,414	2,99,824	43,069	7,32,239	48,816
TOTAL	4,132	18,495	1,40,983	22,825	1,29,608	32,068	1,84,841	3,331	4,24,603	67,687	10,28,573	68,571

Famine Relief and Insurance:												
Famine Relief	...	—3,794	...	7,478	3,605	...	87	...	...	2,401	9,777	652
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	—3,794	...	7,478	3,605	...	87	...	...	2,401	9,777	652
Railway Revenue Account:												
State Railways:												
Working Expenses	...	...	...	...	...	...	...	...	1,63,106	...	1,63,106	10,874
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	49,389	...	49,389	3,293
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	40,549	...	40,549	2,703
Guaranteed Companies:												
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	2,53,044	...	2,53,044	16,870
Irrigation:												
Major Works:												
Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	12,277	...	515	...	27,795	1,648	4,116	...	46,351	3,090
TOTAL	...	...	12,277	...	515	...	27,795	1,648	4,116	...	46,351	3,090
Other Public Works:												
Military Works	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	58,314	2,64,689	12,04,463	6,48,356	48,09,194	25,78,529	7,72,295	25,105	43,39,258	19,08,087	1,66,08,290	1,107,219
Construction of Railways charged to Provincial or Local Revenues	...	..	...	...	...	...	...	...	2,39,115	...	2,39,115	15,941
TOTAL	58,314	2,64,689	12,04,463	6,48,356	48,09,194	25,78,529	7,72,295	25,105	45,78,373	19,08,087	1,68,47,405	1,123,160
Army Services:												
Army:												
Effective	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,11,991	12,94,594	20,51,874	11,43,509	83,53,106	1,18,66,296	39,37,980	1,37,594	1,33,27,279	47,42,968	4,70,67,191	3,137,813
Add—Portion of Local Revenue not spent in the year	20,212	3,50,473	1,26,316	19,930	...	3,65,530	3,61,737	22,721	7,47,811	3,54,368	23,69,098	157,940
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	...	...	...	*4,70 793*	...	...	...	...	...	*4,70,793*	*31,386*
TOTAL LOCAL EXPENDITURE	2,32,203	16,45,067	21,78,190	11,63,439	78,82,313	1,22,31,826	42,99,717	1,60,315	1,40,75,090	50,97,336	4,89,65,496	3,264,367

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	
Revenue:	2	7	75,853,317	491,208	76,344,525
Excess of Revenue over Expenditure charged to Revenue	1A	3			4,950,243
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways (Net)	76A	226	764,098	...	764,098
Outlay of Railway Companies—Repayments	81	244	798,104	7,921	806,025
NET			...	...	0
Raised and deposited by Railway Companies— On account of Subscribed Capital	81	244	45,031	2,259,699	2,304,730
NET			...	...	2,304,730
Permanent Debt incurred:	83	252			
India 3 p. c. Stock			...	2,009,500	
Rupee Loan 3½ p. c.			666,667	...	
TOTAL			666,667	2,009,500	2,676,167
NET			...	...	2,582,283
Temporary Debt incurred	83A	254	...	4,000,000	4,000,000
NET			...	...	0
Unfunded Debt					
Deposits of Service Funds	86	254	98,254	...	
Savings Bank Deposits	87	256	3,279,963	...	
TOTAL			3,378,217	...	3,378,217
NET			...	...	494,896
Deposits and Advances:					
Balances of Provincial allotments	74	219	1,112,194	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	291	284,638	...	
Excluded Local Funds	88	256	675,391	...	
Railway Funds	89	256	77,932	...	
Deposits of Sinking Funds	90	257	9,139	...	
Gold Reserve Fund	...	...	415,100	3,454,246	
Departmental and Judicial Deposits	92	262	16,339,828	...	
Advances	*Vide* App. A.	291	9,412,999	72,911	
Suspense Accounts		291	25,470	...	
Miscellaneous		291	13,108	...	
TOTAL			28,365,799	3,527,157	31,892,956
NET			...	...	0
Carried forward			109,871,233	12,295,485	122,166,718

in *India* and in *England*, for the Year ended 31st March 1902.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure:	3	11	52,953,317	17,368,655	70,321,972
Add—Provincial Surpluses transferred to "Deposits"	3	11	1,112,194	...	1,112,194
Deduct—Do. Deficits charged against "Deposits"	3	11	39,884	...	39,884
TOTAL			54,025,627	17,368,655	71,394,282
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	75	222	540,234	7,317	547,551
Outlay on State Railways	75	222	2,670,400	853,201	3,523,601
Outlay of Railway Companies—(*a*) Payments for Capital outlay	81	244	1,731,501	1,517,737	3,249,238
NET			...	...	2,443,213
Raised and Deposited by Railway Companies— Payments for discharge of Debentures			...	...	...
NET			...	...	0
Permanent Debt discharged:	83	252			
Sterling Debt.					
India 3½ p. c. Stock (besides £137,587 cancelled) (*b*)			...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. „			...	...	
India 4 p. c. „			...	202	
Rupee Debt.					
4½ p. c. Loans			2,367	...	
4 p. c. Loans			86,142	...	
3½ p. c. Loans			5,166	...	
Stock Notes			7	...	
TOTAL			93,682	202	93,884
NET			...	...	0
Temporary Debt discharged	83A	254	301,942	5,000,000	5,301,942
NET			...	...	1,301,942
Unfunded Debt:					
Special Loans	84	254	263	...	
Deposits of Service Funds	86	254	77,827	...	
Savings Bank Deposits	87	256	2,805,231	...	
TOTAL			2,883,321	...	2,883,321
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	74	219	39,884	...	
Excluded Local Funds	88	256	649,262	...	
Railway Funds	89	256	56,592	...	
Gold Reserve Fund	...	...	2,246,394	3,454,246	
Departmental and Judicial Deposits	92	262	15,947,167	...	
Advances	*Vide* App. A.	293	8,848,983	79,012	
Suspense Accounts		293	814,210	...	
Exchange on Remittance Account		293	1,633	...	
Miscellaneous		293	19,182	948	
TOTAL			28,623,307	3,534,206	32,157,513
NET			...	...	264,557
Carried forward			90,870,014	28,281,318	119,151,332

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £69,333, £5,170 and £42,639 aggregating £117,142 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £126,237 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £20,445 is on account of Discount Sinking Fund, and the cost of purchase £22,048 is charged in the Accounts, *viz.*, £19,481 under "Interest on Debt," and £2,567 under "State Railways—Interest on Debt."

No. 13.—ACCOUNT of Receipts and Disbursements of the Government of India

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	£
Brought forward			109,871,233	12,295,485	122,166,718
Loans and Advances by Imperial Government	93	272	210,070	...	210,070
NET			...	...	0
Loans and Advances by Provincial Governments	93A	282	624,847	...	624,847
NET			...	...	0
Capital Account of Local Boards	94	283	11,998	...	11,998
NET			...	...	0
Remittances					
Inland Money Orders	*Vide* App. A.	291	19,667,440	...	
Other Local Remittances		291	73,801	...	
Other Departmental Accounts		291	545,289	...	
Net Receipts by Civil Treasuries from—					
Post Office		291	458,879	...	
Telegraph		291	41,100	...	
Public Works		291	3,598,920	...	
Guaranteed Railways		291	947,930	...	
Net Receipts from Civil Treasuries by—					
Marine		291	572,850	...	
Military		291	11,350,022	...	
Remittance Account between England and India	95	285	2,930,243	4,043,031	
TOTAL			40,186,474	4,043,031	44,229,505
NET			...	...	1,340,597
Secretary of State's Bills drawn	96	286	...	16,599,978	16,599,978
Total Receipts			150,904,622	32,938,494	183,843,116
Opening Balance	97	287	10,598,981	4,091,926	14,690,907
GRAND TOTAL			161,503,603	37,030,420	198,534,023

in *India* and in *England*, for the Year ended 31st March 1902—*continued.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward .			90,870,014	28,281,318	119,151,332
Loans and Advances by Imperial Government	93	272	489,455	...	489,455
NET .			...	...	279,385
Loans and Advances by Provincial Governments	93A	282	727,134	...	727,134
NET .			...	...	102,287
Capital Account of Local Boards	94	283	107,007	...	107,007
NET .			...	...	95,009
Remittances:					
Inland Money Orders		293	19,664,509	...	
Other Departmental Accounts		293	541,223	...	
Net Payments into Civil Treasuries by—					
Post Office		293	458,867	...	
Telegraph		293	43,177	...	
Public Works	*Vide* App. A.	293	3,363,361	...	
Guaranteed Railways		293	947,930	...	
Net Issues from Civil Treasuries to—					
Marine		293	574,684	...	
Military		293	11,350,022	...	
Remittance Account between England and India . . .	95	285	3,888,670	2,055,965	
TOTAL .			40,832,943	2,055,965	42,888,908
NET .			...	...	0
Secretary of State's Bills paid	96	286	16,596,749	...	16,596,749
Total Disbursements .			149,623,302	30,337,283	179,960,585
Closing Balance .	97	287	11,880,301	6,693,137	18,573,438
GRAND TOTAL .			161,503,603	37,030,420	198,534,023

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section A.—Revenue.

Revenue £46,601,765. Expenditure £7,444,192.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Revenue	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	39,017,734	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments	36	2,047,491	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	224,429
Assignments and Compensations.	16	Expenditure	39	...	...	1,028,666
Land Revenue	17A	Receipts	40	...	18,288,018	...
"	17B	Expenditure	43	...	...	2,861,735
Opium	18A	Receipts	44	...	4,852,022	...
"	18B	Store Account	44	...	...	...
"	18C	Expenditure	45	...	...	1,608,690
Salt	19A	Receipts	45	...	5,939,310	...
"	19B	Store Account	45	...	...	...
"	19C	Expenditure	46	...	...	343,630
Stamps	20	Receipts and Expenditure	47	...	3,446,406	105,817
Excise	21	Receipts and Expenditure	48	...	4,076,681	166,155
Provincial Rates	22	Receipts and Expenditure	49	...	2,743,154	42,455
Customs	23A	Receipts	50	...	3,833,019	...
"	23B	Expenditure	52	...	...	161,475
Assessed Taxes	24	Receipts and Expenditure	53	...	1,369,310	23,823
Forest	25	Receipts	54	...	1,157,355	...
"	"	Expenditure	55	...	...	705,581
Registration	26	Receipts and Expenditure	56	...	312,945	171,736
Tributes	27	Receipts	58	...	583,545	...
			TOTAL		46,601,765	7,444,192

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1902.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revene per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	No.	R	R
Burma	3,31,48,222	15,28,881	27,62,760	54,24,404	16,35,757	97,51,947	12,51,102	58,73,938	1,08,910	6,09,86,011	3,25,387	6,06,60,624	168,550	9,251,790	3,59,897	6,557
India, General	14,05,222	...	3,64,506	9,76 126	1,40,897	...	14,99,947	4,66,224	17,167	48,70,089	31,84,292	16,85,797	...	965,765	...	1,746
Central Provinces	86,85,541	...	15,57,823	19,51,205	15,62,026	...	4,24,654	11,15,723	96,506	1,53,93,478	7,62,696	1,46,30,782	86,614	9,876,646	1,68,919	1,481
Assam	61,67,279	...	9,48,055	28,33,031	6,62,595	...	3,08,237	5,12,963	55,190	1,14,87,350	58,327	1,14,29,023	56,243	5,841,878	2,03,208	1,956
Bengal	4,08,11,631	...	1,90,05,559	1,5 ,25,698	97,74,895	...	57,46,730	12,92,237	16,69,663	9,33,26,413	6,21,321	9,27,05,092	151,185	74,744,866	6,13,190	1,240
United Provinces of Agra and Oudh	6,32,37,498	...	83,80,045	74,10,028	1,04,08,654	...	25,98,616	17,15,508	4,81,419	9,42,32,668	36,54,364	9,05,78,304	107,164	47,691,782	8,45,231	1,899
Punjab	2,49,20,871	...	40,69,848	26,08,363	48,17,279	...	16,43,039	14,47,558	2,10,561	3,97,17,519	16,37,843	3,80,79,676	97,209	20,231,496	3,91,730	1,882
North-West Frontier Province	8,74,741	...	144,094	72,743	1,64,417	...	43,485	13,012	10,786	13,23,278	68,628	12,54,650	16,466	2,125,480	76,196	590
Madras	5,09,33,155	...	86,89,130	1,43,11,082	87,49,382	...	30,44,074	25,43,430	14,50,481	8,97,20,734	65,11,468	8,32,09,266	141,726	38,209,436	5,87,114	2,178
Bombay	4,41,36,111	...	62,73,363	1,05,37,444	32,31,415	...	39,79,770	23,79,729	5,93,496	7,11,31,328	1,38,88,033	5,72,43,295	122,984	18,515,587	4,65,453	3,092
	27,43,20,271	15,28,881	5,16,96,083	6,11,50,214	4,11,47,317	97,51,947	2,05,39,654	1,73,60,322	46,94,179	48,21,88,868	3,07,12,359	45,14,76,509	948,141	227,454,726	4,76,170	1,985
Salt	...	8,75,60,763	...	...	...	...	...	...	...	8,75,60,763	3,89,379	8,71,71,384	...	...	...	...
Customs	...	...	...	...	...	4,77,43,341	...	...	...	4,77,43,341	11,25,219	4,66,18,122	...	...	...	...
TOTAL . R	27,43,20,271	8,90,89,644	5,16,96,083	6,11,50,214	4,11,47,317	5,74,95,288	2,05,39,654	1,73,60,322	46,94,179	61,74,92,972	3,22,26,957	58,52,66,015	948,141	227,454,726	6,17,277	2,573
Total converted into £ at R15=£1 £	18,288,018	5,939,310	3,446,406	4,076,681	2,743,154	3,833,019	1,369,310	1,157,355	3,12,945	41,166,198	2,148,464	39,017,734	...	...	...	...
Revenue per 1,000 Square Miles R	2,89,324	93,962	54,524	64,495	43,398	60·640	21,663	18,310	4.951	6,51,267	...	6,17,277	...	...	...	...
Ditto converted into £ at R15=£1 £	19,288	6,264	3,635	4,300	2,893	4,043	1,444	1,221	330	43,418	...	41,152	...	...	...	...
Revenue per 1,000 of Population R	1,206·0	391·7	227·3	268·8	180·9	252 8	90·3	76·3	20·6	2,714·7	...	2,573·1	...	...	...	...
Ditto converted into £ at R15=£1 £	80·4	26·1	15·1	17·9	12·1	16·9	6 0	5·1	1·4	181·0	...	171·5	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 14.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL
	R	R	R	R	R	R	R		R	R	R
Refunds, Account No. 15, page 37	17,648	42,423	(b) 3,23,775	17,097	3,30,829	1,41,752	1,11,350	7,368	3,35,523	5,13,011	18,40,776
Assignments and Compensations, Account No. 16, page 38.	31,61,802	1,91,964	1,612	41,230	2,90,492	3,29,113	1,31,325	12,471	11,41,311	1,01,28,662	1,54,29,982
Allowances to District and Village Officers, (c) Account No. 17B, page 43.	4,842	5,28,309	...	...	...	31,83,499	13,95,168	48,789	50,34,634	32,46,360	1,34,41,601
TOTAL . R	31,84,292	7,62,696	3,25,387	58,327	6,21,321	36,54,364	16,37,843	68,628	65,11,468	1,38,88,033	3,07,12,359
Total India converted into £ at R15=£1 . £											2,047,491

(b) Includes R1,77,631 and R12,791 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes R4,842; 5,26,433; 31,61,362; 13,72,900; 37,308; 14,61,396 and 18,62,187, in India General, Central Provinces, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay, respectively, shown against "District Charges" under "Land Records and Agriculture."

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue . .	4,962	14,451	83,460	7,508	1,11,793	24,614	41,947	5,375	1,18,781	2,03,840	6,16,731	4,17,182	1,99,349	200
Stamps . . .	4,397	16,372	31,427	5,427	1,60,143	82,787	52,307	1,859	95,485	1,04,346	5,54,550	1,43,330	4,11,220	...
Excise	174	4,827	1,495	1,023	9,097	8,637	3,700	...	31,697	1,60,600	2,21,250	1,63,331	57,919	...
Provincial Rates . .	3,186	1,573	1,081	602	17,106	3,396	3,648	8	42,613	12,381	85,594	...	9,933	75,661
Assessed Taxes . .	3,765	2,823	5,979	1,153	24,022	17,696	9,364	...	18,879	22,568	1,06,249	55,008	51,241	...
Forest . . .	1,136	2,212	9,869	1,241	5,296	4,490	168	120	24,686	3,808	53,026	27,141	25,885	...
Registration . . .	28	165	42	143	3,372	132	216	6	3,382	5,468	12,954	6,494	6,460	...
TOTAL (a) . R	17,648	42,423	1,33,353	17,097	3,30,829	1,41,752	1,11,350	7,368	3,35,523	5,13,011	16,50,354	8,12,486	7,62,007	75,861
Opium	...	...	...	...	4,440	...	...	...	...	103	4,543	4,543	...	...
Salt	29,298	...	12,791	...	2,15,588	...	...	...	36,887	1,07,606	4,02,170	3,95,774	6,396	...
Customs . . .	...	...	1,77,631	...	2,94,228	...	...	...	72,287	7,58,704	13,02,850	12,86,762	16,088	...
Tributes . . .	...	...	6,516	...	...	...	...	...	...	...	6,516	6,516	...	...
TOTAL REFUNDS AND DRAWBACKS . R	46,946	42,423	3,30,291	17,097	8,45,085	1,41,752	1,11,350	7,368	4,44,697	13,79,424	33,66,433	25,06,081	7,84,491	75,861
Total India converted into £ at R15 = £1 . . . . . £											224,429	167,072	52,300	5,057

(a) For comparison with figures given in Account No. 14A, page 36, as regards Burma, *see* note (b) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Burma.	Assam.	No. of Items.
	R	R	R	R	
LAND REVENUE COMPENSATIONS—					
Inamdars and other Grantees	...	...	1,612	300	1
Pensions in lieu of Resumed Lands	508	4,364	...	...	2
Malikana, or Allowances to Excluded Proprietors	...	2,799	...	2,333	3
Compensation to Holkar (for Keyso Rao Patan)	29,484	...	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	...	5
Other Land Revenue Compensations	12,927	20,870	...	22,370	6
	42,919	28,033	1,612	25,003	7
OPIUM COMPENSATIONS—					
To the French Government	...	...	...	...	8
„ Native States	...	...	...	...	9
	...	...	...	...	10
SALT COMPENSATIONS—					
To Jodhpur	9,61,395	...	...	...	11
„ Jaipur	6,88,309	...	...	...	12
„ Gwalior	3,12,500	...	...	...	13
„ Bharatpur	1,50,500	...	...	...	14
„ Alwar	1,25,000	...	...	...	15
„ Bhawalpur	80,000	...	...	...	16
„ Dholepur	60,000	...	...	...	17
„ Holkar	61,875	...	...	...	18
„ Kishangarh	25,000	...	...	...	19
„ Mewar	2,04,150	...	...	...	20
„ Tonk	20,000	...	...	...	21
„ Jaipur and Jodhpur under the Sambhar Lake Treaty	1,90,919	...	...	...	22
„ Cambay	...	...	...	...	23
„ Pudukkottai	...	...	...	...	24
„ Other Native States	1,42,644	...	...	...	25
„ The French Government	...	...	...	...	26
Other Salt Compensations	...	...	...	...	27
	30,22,292	...	...	...	28
EXCISE COMPENSATIONS—					
To the French Government	...	...	...	...	29
„ Native States, Zemindars, etc.	...	1,42,088	...	...	30
	...	1,42,088	...	...	31
CUSTOMS COMPENSATIONS—					
To Native States, etc.	...	...	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—					
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	34
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	35
„ Khan of Khelat (for Quit-rent)	34,000	...	...	...	36
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	37
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	13,019	38
Sayer Compensations	...	...	...	1,182	39
Other Compensations	12,591	21,843	...	2,026	40
	96,591	21,843	...	16,227	41
TOTAL ASSIGNMENTS AND COMPENSATIONS R	31,61,802	1,91,964	1,612	41,230	42

Total India

PENSATIONS for the Year ended 31st March 1902.

No. of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	...	600	...	...	6,464	79,53,742	79,62,718	8,976	79,53,742
2	13,223	52,550	96,523	11,571	2,02,402	15,38,508	19,19,649	3,81,141	15,38,508
3	1,60,514	2,42,531	...	...	2,67,308	...	6,75,485	2,69,641	4,05,844
4	...	...	...	...	...	...	29,484	29,484	...
5	50,000	...	...	...	...	...	50,000	50,000	...
6	...	...	10	...	5,400	...	61,577	61,577	...
7	2,23,737	2,95,681	96,533	11,571	4,81,574	94,92,250	1,06,98,913	8,00,819	98,98,094
8	5,000	...	...	...	...	...	5,000	5,000	...
9	...	...	...	...	...	39,410	39,410	...	39,410
10	5,000	...	...	...	...	39,410	44,410	5,000	39,410
11	...	...	...	...	...	...	9,61,395	9,61,395	...
12	...	...	...	...	...	...	6,88,309	6,88,309	...
13	...	...	...	...	...	...	3,12,500	3,12,500	...
14	...	...	...	...	...	...	1,50,500	1,50,500	...
15	...	...	...	...	...	...	1,25,000	1,25,000	...
16	...	...	...	...	...	...	80,000	80,000	...
17	...	...	...	...	...	...	60,000	60,000	...
18	...	...	...	...	...	...	61,875	61,875	...
19	...	...	...	...	...	...	25,000	25,000	...
20	...	...	...	...	...	...	2,04,150	2,04,150	...
21	...	...	...	...	...	...	20,000	20,000	...
22	...	...	...	...	...	...	1,90,919	1,90,919	...
23	...	...	...	...	...	40,000	40,000	...	40,000
24	...	...	...	...	38,000	...	38,000	38,000	...
25	...	...	...	...	...	10,056	1,52,700	1,42,644	10,056
26	20,000	...	...	...	4,40,000	...	4,60,000	4,60,000	...
27	...	...	...	...	7,264	...	7,264	7,264	...
28	20,000	...	...	...	4,85,264	50,056	35,77,612	35,27,556	50,056
29	...	...	...	...	3,550	...	3,550	3,550	...
30	...	8,346	7,300	...	40	3,81,098	5,38,872	4,43,598	95,274
31	...	8,346	7,300	...	3,590	3,81,098	5,42,422	4,47,148	95,274
32	...	...	20,496	...	1,50,411	3,772	1,74,679	1,70,907	3,772
33	...	...	593	...	...	...	593	593	...
34	...	...	...	...	...	...	20,000	20,000	...
35	...	...	...	...	...	...	30,000	30,000	...
36	...	...	...	...	...	...	34,000	34,000	...
37	...	...	...	...	...	13,000	13,000	...	13,000
38	...	...	...	...	...	...	13,019	13,019	...
39	41,755	24,100	...	...	...	...	67,037	67,037	...
40	...	986	6,403	900	20,472	1,49,076	2,14,297	65,221	1,49,076
41	41,755	25,086	6,403	900	20,472	1,62,076	3,91,353	2,29,277	1,62,076
42	2,90,492	3,29,113	1,31,325	12,471	11,41,311	1,01,28,662	1,54,29,982	51,81,300	1,02,48,682
converted into £ at R 15=£1 . . . . . £							1,028,666	345,420	683,246

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue . . .	12,49,459	86,33,618	1,92,15,180	57,12,048	3,93,76,526	6,40,42,642	2,50,80,316	8,16,498	5,57,69,503	3,57,43,316	25,56,39,106
Recovery of Survey and Settlement Charges	...	...	...	...	4,30,131	...	...	...	...	...	4,30,131
Sale of Proprietary Right of Government in Land	302	...	...	...	15,995	2,962	1,461	...	2,950	...	23,670
Assessment of Alienated Lands, less Quit-rents	...	...	...	...	84,922	...	2,37,383	2,098	...	97,22,468	1,00,46,871
Sale of Waste Lands and Redemption of Land Revenue	1,833	...	1,45,438	5,182	37,000	22,022	3,65,613	...	81,075	...	6,58,163
Capitation Tax, or House Tax levied in lieu thereof (*a*)	6,931	...	97,66,197	...	7,674	...	...	...	...	...	97,80,802
Receipts for the Improvement of Government Estates	...	...	...	...	6,07,351	...	...	...	...	...	6,07,351
Fisheries and other Receipts classed as Miscellaneous Land Revenue . .	1,46,697	51,923	40,21,407	4,50,049	2,52,032	4,57,841	7,32,159	79,031	28,86,688	2,57,307	93,35,134
TOTAL LAND REVENUE . R	14,05,222	86,85,541	3,31,48,222	61,67,279	4,08,11,631	6,45,25,467	2,64,16,932	8,97,627	5,87,40,216	4,57,23,091	28,65,21,228
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 63 under "J.—Irrigation," page 150) . R	...	...	...	...	...	*12,87,969*	*14,96,061*	*22,886*	(*b*) *78,07,061*	(*b*) *15,86,980*	*1,22,00,957*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE . . R	14,05,222	86,85,541	3,31,48,222	61,67,279	4,08,11,631	6,32,37,498	2,49,20,871	8,74,741	5,09,33,155	4,41,36,111	27,43,20,271

Total Land Revenue in India under Principal Heads of Revenue R27,43,20,271 converted into £ at R15 = £1 . £ 18,288,018

Ditto ditto due to Irrigation R 1,22,00,957 ditto ditto . £ 813,397

(*a*) Includes Thathameda Tax in Burma.

(*b*)

	Madras.	Bombay.
	R	R
Total Collection at page 150 . .	82,15,893	17,00,183
Less—Collection charges at page 151 . .	*4,08,832*	*1,13,203*
	78,07,061	15,86,980

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
GENERAL CHARGES OF DISTRICT ADMINISTRATION:											
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	45,041	1,56,240	4,19,471	1,09,859	5,22,844	4,80,655	3,15,556	17,481	4,96,764	3,05,532	28,69,443
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	20,233	1,94,803	5,64,645	1,35,556	9,66,919	6,69,513	3,96,034	26,299	11,71,972	6,04,353	47,50,327
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	27,748	1,49,143	...	28,680	26,342	5,94,518	3,64,278	15,458	6,400	34,398	12,46,965
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	1,066	39,366	40,432
Office Establishment	48,801	64,875	4,26,924	49,096	6,61,782	8,91,426	2,66,602	12,765	4,45,526	5,59,737	34,27,534
District Establishments, including Tehsildars' and Sub-divisional Establishments	77,987	1,54,525	3,70,349	1,39,116	3,65,490	4,83,731	2,50,657	10,929	10,05,815	8,21,787	36,80,386
Temporary Establishments	65	9,158	76,316	6,595	57,329	54,124	33,285	1,255	32,037	1,22,364	3,92,528
Remuneration to Copyists and Examiners	...	...	1,477	5,632	81,684	...	...	...	1,28,019	...	2,16,812
Travelling Allowance	13,383	23,990	1,15,557	21,481	1,33,189	89,654	1,13,883	8,070	2,94,504	2,65,632	10,79,343
Purchase, Repair, and Carriage of Tents	3,415	9,679	591	674	8,222	38,138	7,214	239	13	35,383	1,03,568
House-rent and other Allowances	...	1,107	9,759	1,161	5,452	...	10,931	2,790	17,403	14,832	63,435
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	16,401	...	16,401
Service of Processes against Defaulters	...	5,105	17,144	26,814	2,37,806	16,590	8,729	1,196	18,239	13,919	3,45,542
Law Charges	20	...	...	3,401	18,775	—45	169	89	27,419	2,977	52,805
Remittance of Treasure within Districts	544	2,784	21,081	2,160	11,015	11,331	7,579	585	25,337	15,388	97,804
Service Postage and Telegrams	7,221	20,275	42,381	9,118	56,671	54,058	1,08,158	7,234	2,53,366	1,83,053	7,41,535
Rents, Rates, and Taxes	386	1,049	3,535	1,041	39,877	2,467	2,959	10	24,155	5,108	80,587
Petty Construction and Repairs	2,725	60	263	565	9,096	56	4,572	557	55,168	17,771	90,833
Other Charges	31,032	37,251	89,214	13,112	24,361	1,09,044	73,124	5,063	1,70,900	87,683	6,40,784
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	...	—97,661	—97,661
TOTAL DISTRICT ADMINISTRATION—Carried forward	2,78,601	8,30,044	21,58,707	5,54,061	32,26,854	34,95,260	19,63,730	1,10,020	41,90,504	30,31,622	1,98,39,403

(a) The remaining part is charged under "Law and Justice" etc.
(b) Includes Exchange Compensation Allowance.

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1902—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward	2,78,601	8,30,044	21,58,707	5,54,061	32,26,854	34,95,260	19,63,730	1,10,020	41,90,504	30,31,622	1,98,39,403
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Controlling Office	...	...	39,285	...	...	...	46,491	246	1,01,815	...	1,87,837
Salaries of Officers (*a*)	...	1,08,859	1,74,220	9,340	2,67,500	2,16,147	1,42,522	31,802	79,865	...	10,30,255
Office Establishment	...	30,237	28,903	119	17,438	73,016	33,044	7,647	77,681	...	2,68,085
Field Establishment (partly temporary)	...	22,508	1,51,912	...	30,491	17,051	93,535	24,493	...	...	3,39,990
Temporary Establishments	...	29,241	136	7,493	1,66,923	1,23,206	54,099	15,147	81,984	...	4,78,229
Contract Works and Special Services	...	6,915	...	...	85,678	22,350	...	...	...	...	1,14,943
Colonization Charges	...	...	...	...	...	...	23,725	...	...	57,349	81,074
Travelling and other Allowances	...	16,999	22,692	541	58,559	25,514	16,679	4,335	13,452	...	1,58,771
Service Postage and Telegrams	...	1,834	377	185	3,057	1,192	10,011	2,221	2,010	...	20,887
Rents, Rates, and Taxes	...	866	1,759	...	4,082	3,621	2,569	1,022	2,884	...	16,803
Other Charges	...	22,429	13,183	369	1,00,768	35,583	35,750	4,655	4,026	...	2,16,763
Share of Charges transferred from "Land Records and Agriculture"	...	...	...	...	8,617	...	...	...	...	...	8,617
Less—Settlement Charges recoverable from private Estates	...	...	...	...	—*3,31,314*	...	...	...	...	...	—*3,31,314*
	...	2,39,888	4,32,467	18,047	4,11,799	5,17,680	4,58,425	91,568	3,63,717	57,349	25,90,940
Revenue Survey—											
Portion of the Survey of India Charges transferred from Account No. 42C. page 102:											
Controlling Staff	54,047	...	...	...	...	...	...	...	...	...	54,047
Correspondence and Drawing	53,486	...	...	...	...	...	...	...	...	...	53,486
Charges of Survey Parties	...	...	1,80,162	...	14,253	5,869	28,486	...	...	...	2,28,770
Cadastral Maps	...	...	77,548	...	...	...	...	...	...	...	77,548
Extra Departmental Mapping	...	...	...	...	...	...	245	...	...	...	245
	1,07,533	...	2,57,710	...	14,253	5,869	28,731	...	...	...	4,14,096
Local Survey Charges:											
Controlling Office	...	...	...	14,357	11,713	...	...	...	81,132	...	1,07,202
Salaries of Officers (*a*)	1,800	...	1,486	...	55,441	13,715	...	...	65,047	14,115	1,51,604
Office Establishment	11,081	...	9,979	...	...	...	...	...	8,788	28,170	58,018
Field Establishment	12,797	...	1,04,930	470	1,69,857	13,496	...	...	2,36,781	454	5,38,785
Extra Departmental and Mapping Charges	...	...	...	...	1,76,118	...	...	...	...	3,819	1,79,937
Travelling and other Allowances	1,902	...	3,662	...	32,014	2,986	...	...	21,696	485	62,745
Service Postage and Telegrams	...	...	182	...	1,496	186	...	...	2,654	275	4,793
Rents, Rates, and Taxes	...	...	50	...	10,398	450	...	...	1,575	108	12,581

Pyments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,034	1,034
Share of Charges of Director of Bengal Survey	...	...	...	...	16,652	...	...	...	...	...	16,652
Bengal Drawing Office	...	...	...	...	39,384	...	...	...	...	...	39,384
Other Charges	2,320	...	3,959	...	24,023	5,379	...	...	36,967	20,908	93,556
Less—Recoveries and Contributions	...	...	...	...	—91	—23,730	...	...	—1,13,517	...	—1,37,338
„ Survey Charges adjustable under "Scientific, etc., Departments—Survey of India"	...	...	...	...	—85,406	...	...	...	...	...	—85,406
„ Survey Charges recoverable from private Estates	...	...	...	...	—81,998	...	...	...	...	...	—81,998
	1,37,433	...	3,81,958	14,827	3,83,854	18,351	28,731	...	3,41,123	69,368	13,75,645
TOTAL SURVEY AND SETTLEMENT	1,37,433	2,39,888	8,14,425	32,871	(b)7,05,653	5,36,031	4,87,156	91,568	7,04,840	1,26,717	39,66,585
LAND RECORDS AND AGRICULTURE:											
Directorate—											
Salaries of Director and Assistants, etc. (a)	7,979	33,528	31,646	29,980	38,153	37,286	36,659	...	12,857	59,398	2,87,486
Establishments (partly temporary)	1,260	16,239	2,062	7,869	11,857	27,409	7,141	9	47,037	77,181	1,98,064
Travelling and other Allowances	...	7,271	3,612	3,536	10,835	4,250	1,874	...	5,666	17,922	54,956
Service Postage and Telegrams	...	2,141	2,254	1,393	1,587	2,922	2,738	...	1,413	5,168	19,616
Rents, Rates, and Taxes	...	...	...	91	...	503	...	...	79	3,070	3,743
Other Charges	18,062	2,462	2,723	622	2,696	3,702	1,973	...	1,460	(d)66,300	1,00,000
Less—Share of Charges transferred to "Land Settlement"	...	...	...	...	—8,617	...	...	...	...	...	—8,617
District Charges	1,09,912	5,43,606	5,71,127	1,61,238	32,064	35,88,147	15,79,240	47,118	17,78,209	22,04,492	1,06,15,153
TOTAL LAND RECORDS AND AGRICULTURE	1,37,213	6,05,247	6,13,424	2,04,729	88,575	36,64,219	16,29,625	47,127	18,46,721	24,33,531	1,12,70,411
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	3,437	...	1,379	5,28,470	1,97,936	...	...	...	...	7,31,222
Management of Grazing Lands	...	...	...	...	...	...	11,849	417	...	...	12,266
Commission on Land Revenue Collections, etc.	22,248	17,721	10,39,807	1,48,805	1,078	4,994	...	...	...	30	12,34,683
Commission on Capitation Tax	...	...	(c)8,30,953	...	...	...	...	...	...	...	8,30,953
Commission on Fishery Collections	...	...	5,745	...	...	...	...	...	...	3,107	8,852
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	6,424	...	6,424
Allowances to District and Village Officers	...	1,876	...	...	...	22,137	22,268	11,481	35,73,238	13,84,173	50,15,173
TOTAL DIRECT CHARGES OF COLLECTION	22,248	23,034	18,76,505	1,50,184	5,29,548	2,25,067	34,117	11,898	35,79,662	13,87,310	78,39,573
TOTAL CHARGES IN INDIA . R	5,75,495	16,98,213	54,63,061	9,41,848	46,40,630	79,20,577	41,14,628	2,60,613	1,03,21,727	69,79,180	4,29,15,972

CHARGES IN ENGLAND:

Law Charges in connection with Appeals from India, a portion of which is recoverable in India . . . . . £ 2,861,065

Total India converted into £ at R15=£1. . . . . £ 670

TOTAL CHARGES AGAINST "LAND REVENUE" . £ 2,861,735

(a) Includes Exchange Compensation Allowance.

(b) Includes Behar Survey and Settlement Charges:—

	Survey.	Settlement.	TOTAL.
Seven-sixteenth share recoverable from Zemindars	87,835	83,824	1,71,659
Five-sixteenth „ „ „ Tenants	62,739	59,874	1,22,613
One-fourth „ to be borne by Government	50,192	47,899	98,091
TOTAL	2,00,766	1,91,597	3,92,363

(c) Includes Commission on collection of Thathameda Tax.

(d) Includes R53,638 on account of charges in connection with the scheme for the demarcation of waste lands and other Survey Operations in Sind.

No. 18A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
BENGAL OPIUM—										
Proceeds of 48,000 Chests sold by auction in Calcutta for export, being at the average rate of R1,296-15-5 per Chest	...	...	...	...	6,22,54,350	...	...	...	...	6,22,54,350
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per Seer)	102	2,00,456	3,14,412	4,09,849	7,89,053	5,27,979	65,528	2,720	...	23,10,099
Miscellaneous receipts	4	...	...	...	40,093	...	...	...	...	40,097
TOTAL BENGAL OPIUM R	106	2,00,456	3,14,412	4,09,849	6,30,83,496	5,27,979	65,528	2,720	...	6,46,04,546
BOMBAY OPIUM—										
Duty realised on 16,280½ Chests of Malwa Opium, at R500 per Chest	...	...	...	...	...	...	...	...	81,40,250	81,40,250
Compensation and Miscellaneous receipts	...	...	...	...	...	...	...	...	35,538	35,538
TOTAL BOMBAY OPIUM R	...	...	...	...	...	...	...	...	81,75,788	81,75,788
TOTAL OPIUM REVENUE R	106	2,00,456	3,14,412	4,09,849	6,30,83,496	5,27,979	65,528	2,720	81,75,788	7,27,80,334
Total India converted into £ at R15 = £1 . £										4,852,022

No. 18B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1902.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1901	50,553	86,099	966	1,449
In store at Factories on above date	7,292	12,419	302	453
Produce of season 1900-1901	44,457	75,716	4,818	7,227
Transferred from Muster Opium Account in April 1901	4	7	...	...
TOTAL	1,02,306	1,74,241	6,086	9,129
Sold by Auction from 1st April 1901 to 31st March 1902	48,000	81,750	...	...
Transferred to Muster Opium Account	...	...	...	...
Issued to Excise Department	3	5	4,583	6,875
Issued to Medical Department	...	...	8	12
TOTAL EXPENDED	48,003	81,755	4,591	6,887
Balance in store in Calcutta on 31st March 1902	54,303	92,486	1,109	1,663
Balance in Factories " " "	...	...	386	579
BALANCE IN STORE ON 31ST MARCH 1902	54,303	92,486	1,495	2,242

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.	
	R	R	R	
Superintendence	55,913	80,882	1,36,795	
Opium Factory	5,13,829	5,02,516	10,16,345	
District Staff	4,88,687	7,56,155	12,44,842	
Payments to cultivators (current year)	26,18,712	42,59,568	68,78,280	
Do. do. (past year)	32,33,395	1,15,34,163	1,47,67,558	
	69,10,536	1,71,33,284	2,40,43,820	
Opium Miscellaneous charges in Calcutta			19,562	
TOTAL BENGAL			R 2,40,63,382	
Ditto converted into £ at R15 = £1			£	1,604,225
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies			£	1,935
TOTAL, BENGAL OPIUM			£	1,606,160

CHARGES FOR MALWA OPIUM.	INDIA, GENERAL.	BOMBAY.	TOTAL.	
	R	R	R	
Establishment and Contingent Charges of the Agency at Indore	12,116	...	12,116	
Establishment	...	11,041	11,041	
Contingent Charges	...	14,785	14,785	
TOTAL MALWA OPIUM R	12,116	(a)25,826	37,942	
Ditto converted into £ at R15 = £1 £	808	1,722	2,530	2,530
TOTAL CHARGES UNDER OPIUM IN INDIA			R 2,41,01,324	
			£ 1,606,755	
TOTAL CHARGES UNDER OPIUM			£	1,608,690

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1902.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
Sales of Government Salt	9,93,821	...	7,035	6,77,318	5,71,469	22,49,643
Excise duty on Salt manufactured locally	1,79,03,271	2,21,545	5,66,340	1,83,55,568	2,20,04,776	5,90,51,500
Duty on Salt imported from England	...	11,86,144	1,33,85,989	7,518	10,165	1,45,89,816
Duty on other imported Salt, sea-borne	...	1,21,172	1,19,56,564	9,998	18,347	1,21,06,081
Frontier duty on Salt imported by land	...	...	...	88	6,09,614	6,09,702
Treaty Price of Salt	...	...	...	...	2,368	2,368
Miscellaneous Receipts	1,50,892	20	1,21,696	1,03,132	1,04,794	4,80,534
TOTAL SALT REVENUE R	1,90,47,984	15,28,881	2,60,37,624	1,91,53,622	2,33,21,533	8,90,89,644
Total India converted into £ at R15 = £1 £						5,939,310

NO. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1902.

	INDIA.	BENGAL.	PUNJAB.	N.-W. F. P	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1901	(b)5,53,742	(c)3,16,998	(d) 4,60,247	688	(e)36,00,105	43,66,183
Manufactured, excavated, or purchased during the year	(f)63,83,738	—	24,29,797	3,42,713	30,71,451	33,94,939
	69,37,480	3,16,998	28,90,044	3,43,401	66,71,556	77,61,122
Removed by Purchasers during the year	(g)31,80,867	2,25,116	24,26,378	3,42,337	(h)30,10,200	32,12,697
Wastage, etc., written off	7,874	21,320	...	...	2,18,137	2,51,308
	31,88,741	2,46,436	24,26,378	3,42,337	32,28,337	34,64,005
Balance in store on 31st March 1902	37,48,739	70,562	4,63,666	1,064	34,43,219	42,97,117

(b) Includes 1,250 *Mds.* of uncleared quantity of free deliveries at close of March 1901.
(c) Includes 54 *Mds.* excess discovered after last year's balance.
(e) Revised balance.
(f) Includes 2,07,239 *Mds.* on account of excesses on heaps cleared.
(g) Includes 23,660 *Mds.* on account of "Free Deliveries" to Native States.
(h) Includes unsaleable salt destroyed.
(d) Differs from last year's balance owing to the omission of the quantity excavated from the mines but not delivered in the store yard.

No. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1902.

		India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.		₹	₹	₹	₹	₹	₹
Commissioner(a)		34,198	...	...	44,499	...	78,697
Deputy and Assistant Commissioners (a)		82,284	...	8,338	1,53,0[illegible]8	...	2,43,660
Personal Assistant and Secretary to Commissioner		6,133	...	...	(a) 20,870	...	27,003
Collectors, Deputy and Assistant Collectors, etc. (a)		...	...	...	...	1,04,848	1,04,848
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.		4,031	240	(a) 49,118	(a) 8,77,973	(a) 1,51,663	10,83,025
Chief Account Officer (a)		...	...	...	...	16,216	16,216
Establishment		56,075	48	94,549	9,17,421	5,24,064	15,92,157
Commission on Salt Collection		...	7,613	...	...	9,646	17,259
Removal of Salt purchased by traders		80,377	...	...	...	...	80,377
Fish-curing yards, etc.		...	...	...	414	5,591	6,005
Arms and Accoutrements		...	...	349	3,876	124	4,349
Purchase, repair, and carriage of tents and conveyance of records		10,774	...	371	16,023	2,366	29,534
Rewards		2,893	...	9,837	92,183	8,570	1,13,483
Service Postage		6,100	...	1,307	40,864	7,698	55,969
Service Telegrams		729	...	228	1,790	267	3,014
Rents, Rates, and Taxes		879	...	29,323	12,988	2,604	45,794
Scales and Weights		...	...	2,328	...	1,393	3,721
Travelling Allowances		38,366	...	23,568	1,37,195	39,363	2,38,492
House-rent and other Allowances		1,822	...	831	40,575	52,928	96,156
Petty Construction and Repairs		41,649	...	6,655	1,39,207	27,365	2,14,876
Liveries, Belts, Badges, Clothing, etc.		8,344	...	652	30,840	14,484	54,320
Office Expenses and Miscellaneous		15,620	...	57,439	1,08,528	82,691	2,64,278
Manufacture and Excavation of Salt:							
Sambhar	1,49,760						
Didwana	5,966						
Pachbudra	76,287						
Punjab Mines	98,637	3,30,650	...	...	...	...	3,30,650
		7,20,924	7,901	2,84,893	26,38,284	10,51,881	47,03,883
Deduct—Amount Chargeable to Excise		...	...	...	*9,94,345*	...	*9,94,345*
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	*1,30,835*	*91,705*	*2,22,540*
TOTAL SALARIES, ETC.		7,20,924	7,901	2,84,893	15,13,104	9,60,176	34,86,998
Preventive Establishment		3,81,118	...	...	...	4,27,632	8,08,750
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	...	*42,763*	*42,763*
Salt Purchase and Freight		...	...	...	5,21,440	3,67,258	8,88,698
TOTAL SALT CHARGES IN INDIA		11,02,042	7,901	2,84,893	20,34,544	17,12,303	51,41,683
Total India converted into £ at ₹15 = £1						£	342,779
CHARGES IN ENGLAND: Stores for India: Weighing Machines, etc.						£	851
TOTAL CHARGES UNDER SALT						£	343,630

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R
Sale of Court Fee Stamps	2,50,441	10,93,829	14,24,284	6,93,036	1,36,77,280	64,65,310	28,57,497	90,705	55,84,008	37,29,402	3,58,65,792
Sale of Commercial and other Stamps	1,11,752	4,58,401	8,07,039	2,50,344	52,59,092	18,90,603	11,42,691	53,006	29,83,359	19,43,976	1,49,00,263
Fines and Penalties	1,920	4,532	12,873	3,379	34,061	9,818	11,071	321	53,569	13,402	1,45,006
Miscellaneous	393	1,061	18,564	1,296	35,126	15,214	58,589	62	68,194	5,86,523	7,85,022
TOTAL STAMP REVENUE . R	3,64,506	15,57,823	22,62,760	9,48,055	1,90,05,559	83,80,945	40,69,848	1,44,094	86,89,130	62,73,363	5,16,96,683
Deduct—Refunds	*4,397*	*16,372*	*31,427*	*5,427*	*1,60,143*	*82,787*	*52,307*	*1,859*	*95,485*	*1,04,346*	*5,54,550*
NET REVENUE from STAMPS . R	3,60,109	15,41,451	22,31,333	9,42,628	1,88,45,416	82,98,158	40,17,541	1,42,235	85,93,645	61,69,017	5,11,41,533
Total Revenue R5,16,96,083 converted into £ at R15 = £1 . £											3,446,406
CHARGES FOR COLLECTION.											
Superintendence—											
Salary of the Superintendent or other Officers	...	...	...	...	(a) 19,333	...	...	...	(a) 7,055	7,200	33,588
Establishment of Superintendent or other Officers	...	...	...	...	36,475	...	...	...	10,556	37,770	84,801
Contingent Expenses, Packing Charges, etc.	...	...	...	...	33,861	...	...	...	5,614	14,199	53,674
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	240	...	7,727	...	30	1,664	298	...	2,430	...	12,389
Commission to Vendors	...	...	...	...	...	2,011	...	...	...	3,261	5,272
Discount on sale of Court Fee Stamps	2,332	1,404	8,546	6,591	1,22,714	48,233	26,422	878	55,946	18,809	2,91,875
Discount on sale of General Stamps	4,730	19,498	23,813	12,659	2,04,747	68,282	56,622	2,454	1,30,518	80,239	6,03,562
Contingencies and Miscellaneous	1,289	3,264	2,445	193	...	17,999	28,914	2,269	2,216	...	58,589
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—7,76,529*	41,256	23,141	19,472	3,04,694	1,13,071	54,750	8,300	1,26,950	84,895	...
TOTAL CHARGES in INDIA . R	*—7,67,938*	65,422	65,672	38,915	7,21,854	2,51,260	1,67,006	13,901	3,41,285	2,46,373	11,43,750
					R5,56,092(b)						
Charges converted into £ at R15 = £1					£37,073				22,752	16,425	76,250
CHARGES IN ENGLAND:											
Stores for India					£19,494(c)				8,007	2,066	29,567
					£56,567				30,759	18,491	
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £											105,817

(a) Includes Exchange Compensation Allowance.
(b) Total Charges in India for the Bengal Presidency.
(c) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 21.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:											
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.* —	R	R	R	R	R	R	R	R	R	R	R
Foreign liquors	22,835	8,257	9,03,647	19,151	3,38,681	6,25,216	89,485	2,483	4,05,241	2,21,183	41,24,159
Liquors and spirits made in India after European method	1,29,693	11,960	3,38,124	3,608	7,91,107		1,63,886	3,181		46,421	
Country spirits	6,51,078	12,23,675	12,72,002	7,03,673	70,08,462	45,79,859	14,38,295	35,948	53,68,868	76,71,907	2,99,53,767
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	3,239	1,72,132	1,75,371
Toddy revenue	35,270	23,430	4,89,272	251	10,50,283	1,45,401	...	...	74,48,089	11,58,159	1,03,50,155
Opium and its preparations	30,926	1,94,451	14,46,350	3,36,804	7,09,339	2,54,889	4,17,201	12,375	3,05,818	27,601	37,35,754
Other drugs: Ganja, Bhang, etc.	37,234	73,316	23	2,12,427	16,08,122	12,69,733	3,03,787	14,866	1,40,224	3,59,452	40,19,184
TOTAL	9,07,036	15,35,089	44,49,418	12,75,914	1,15,05,994	68,75,098	24,12,654	68,853	1,36,71,479	96,56,855	5,23,58,390
Duty on Opium consumed in India	8,736	3,08,782	9,24,676	13,74,198	19,11,377	5,32,647	1,71,153	3,846	4,56,750	6,89,911	63,82,076
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	23,746	...	...	...	23,746
Duty on Ganja	...	1,05,739	...	1,82,334	15,90,158	...	...	...	1,15,201	1,21,990	21,15,422
Fines, Confiscations, and Miscellaneous	6,234	1,595	50,400	585	18,169	2,283	810	44	65,244	65,989	2,11,353
TOTAL CIVIL DEPARTMENT . R	9,22,006	19,51,205	54,24,494	28,33,031	1,50,25,698	74,10,028	26,08,363	72,743	1,43,08,674	1,05,34,745	6,10,90,987
MILITARY DEPARTMENT:											
License and Distillery Fees and Duties, etc.	54,120	...	...	...	...	...	...	..	2,408	2,699	59,227
TOTAL EXCISE REVENUE . R	9,76,126	19,51,205	54,24,494	28,33,031	1,50,25,698	74,10,028	26,08,363	72,743	1,43,11,082	1,05,37,444	6,11,50,214
										Total India converted into £ at R15 = £1 . £	4,076,681
CHARGES.											
Salaries and Establishments	18,231	35,871	60,066	4,722	4,89,331	59,843	51,350	1,972	7,65,034	2,23,565	17,09,985
Rewards	...	3,926	1,49,509	4,288	49,850	9,715	4,112	229	36,112	10,865	2,68,606
Rents, Rates, and Taxes	...	161	25	...	2,736	128	1	...	4,935	2,069	10,055
Petty Construction and Repairs	...	666	395	...	1,092	...	7	...	44,880	21,687	68,727
Loss by Dryage and Wastage of Opium	...	...	...	...	...	...	...	...	1,972	...	1,972
Contingent Expenses	6,963	5,874	19,641	2,538	1,43,320	6,136	7,812	314	1,44,965	94,971	4,32,534
CHARGES IN INDIA . R	25,194	46,498	2,29,636	11,548	6,86,329	75,822	63,282	2,515	9,07,898	3,53,157	24,91,879
										Total India converted into £ at R15 = £1 . £	166,125
CHARGES IN ENGLAND:											
Stores for India											30
										TOTAL EXCISE CHARGES £	166,155

No. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
District Local Fund:	R	R	R	R	R	R	R	R	R	R	R
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	37,573	5,84,978	16,35,757	6,62,595	(b)46,65,332	(c)57,16,691	24,32,885	56,545	(e)59,11,633	27,58,719	2,44,62,708
Provincial:											
Cess on Lands for expenditure on Roads, Schools, etc.	...	4,148	...	...	46,65,503	...	...	...	...	...	46,69,651
Cess on Lands for Famine Assurance, Canals and Railways	...	2,38,179	...	...	...	(c)13,03,928	6,38,667	47,408	...	...	22,28,182
Cess on Lands for District Post	...	60,411	...	...	2,91,300	...	1,21,503	2,740	...	...	4,75,954
Cess on Lands for Village Service and Patwaries	66,468	6,74,310	...	...	...	25,01,374	16,00,050	57,490	28,06,986	4,72,696	81,79,374
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	1,52,760	...	19,614	...	...	...	1,72,374
Miscellaneous	(a) 36,856	...	...	...	...	(d)8,86,661	(g)4,560	(g)234	(f)30,763	...	9,59,074
TOTAL RECEIPTS under PROVINCIAL RATES	1,40,897	15,62,026	16,35,757	6,62,595	97,74,895	1,04,08,654	48,17,279	1,64,417	87,49,382	32,31,415	4,11,47,317
Deduct—Refunds	*3,186*	*1,573*	*1,081*	*602*	*17,106*	*3,396*	*3,648*	*8*	*42,613*	*12,381*	*85,594*
NET RECEIPTS under PROVINCIAL RATES R	1,37,711	15,60,453	16,34,676	6,61,993	97,57,789	1,04,05,258	48,13,631	1,64,409	87,06,769	32,19 034	4,10,61,723
Total India R4,11,47,317 converted into £ at R15=£1 . £											2,743,154
CHARGES.											
ESTABLISHMENT AND OTHER CHARGES	...	...	74,073	2,490	5,11,034	7,253	...	...	...	41,975	6,36,825
Total India converted into £ at R15=£1 . £											42,455

(a) Consists of—

	R
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools	9,764
Educational "Plough Tax" in Coorg	463
Local cess under new District fund Regulation in Coorg	26,629
	36,856

(b) Roads and Public Works only.
(c) Distribution of Rates under Act III of 1878 and Act V of 1894, United Provinces of Agra and Oudh:—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	R	R	R	R
Local Rate, Agra—				
Local Rate fund	23,92,478	...	...	23,92,478
District Boards' fund	24,48,579	...	...	24,48,579
Consolidated Local Rate, Oudh—				
Local Rate fund	60,761	...	...	60,761
District Boards' fund	8,14,873	...	...	8,14,873
"Famine Assurance Rate," Agra	...	...	9,53,674	9,53,674
Ditto, Oudh	...	...	3,50,254	3,50,254
TOTAL . R	57,16,691	...	13,03,928	70,20,619

(d) Rural Police Rate in Oudh.
(e) Includes House tax in Unions or Punchayets and Road Cess in Badrachalam Taluk.
(f) Irrigation Cess in lieu of labour.
(g) Karawa Cess Fund.

No. 23A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.									No. of Items.
	India, General.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts.	
SEA CUSTOMS.										
Imports.	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Special Import Duties.										
Arms, Ammunitions, and Military Stores	...	...	15,714	2,01,484	...	...	52,599	89,023	3,58,820	1
Liquors:										
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	45,310	48,738	...	...	24,495	1,10,838	2,29,381	2
Spirits and Liqueurs	...	...	10,44,011	19,58,577	...	...	8,58,638	26,35,642	64,96,868	3
Wines	...	...	31,249	1,17,686	...	...	50,700	1,49,923	3,49,558	4
Opium	...	...	218	2,537	...	...	229	435	3,419	5
Petroleum	...	...	1,71,524	24,58,990	...	...	7,20,202	19,07,667	52,58,383	6
Sugar (Countervailing Duties)	...	...	13,482	11,95,109	...	...	11,287	28,28,416	40,48,294	7
General Import Duties.										
Articles of Food and Drink (excluding Sugar)	...	...	1,94,803	3,41,287	...	...	2,28,688	7,48,803	15,13,581	8
Sugar (ordinary Duties)	...	...	1,44,026	8,95,182	...	...	78,572	20,75,663	31,93,443	9
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials	...	...	65,404	3,70,070	...	...	1,80,740	5,93,289	12,09,503	10
Cotton Manufactures	...	...	4,57,317	51,31,523	...	...	7,47,927	40,38,789	1,03,75,556	11
Metals and Manufactures of:										
Silver Bullion and Coin	...	...	273	9,00,989	...	...	33,549	21,29,137	30,63,948	12
Other Metals and Manufactures of Metals	...	...	1,98,824	9,86,712	...	...	2,44,599	9,09,865	23,40,000	13
Oils (excluding Petroleum)	...	...	12,448	1,10,924	...	...	73,760	35,530	2,32,662	14
Manufactured Articles	...	...	6,91,283	17,76,152	...	...	4,75,871	31,74,594	61,17,900	15
Raw Materials and Unmanufactured Articles	...	...	1,10,500	1,53,484	...	...	27,579	5,94,447	8,86,010	16
Total Imports	...	...	31,96,386	1,66,49,444	...	...	38,09,435	2,20,22,061	4,56,77,326	17
Exports.										
Grain and Pulse:										
Paddy (Rice in husk)	...	...	1,18,883	11	...	...	69,036	11,560	1,99,490	18
Rice	...	...	63,30,398	16,48,704	...	...	5,17,272	4,80,957	89,77,331	19
Pepper	...	...	...	...	...	...	...	...	...	20
Total Exports ₹	...	...	64,49,281	16,48,715	...	...	5,86,308	4,02,517	91,76,821	21
Miscellaneous	...	...	733	2,52,748	...	...	435	95,172	3,49,088	22
TOTAL SEA CUSTOMS ₹	...	...	96,46,400	1,85,50,907	...	...	43,96,178	2,26,09,750	5,52,03,235	23
LAND CUSTOMS.										
Import Duty:										
On Cotton Goods	...	...	...	...	...	...	4,764	121	4,885	24
„ other Goods	...	...	...	...	...	...	84,100	51,755	1,35,855	25
Total Import Duty	...	...	...	...	...	...	88,864	51,876	1,40,740	26
Export Duty	...	...	...	...	...	...	54,920	16,749	71,669	27
Miscellaneous	...	...	...	...	...	...	...	612	612	28
TOTAL LAND CUSTOMS ₹	...	..	...	...	...	...	1,43,784	69,237	2,13,021	29
Excise Duty on Cotton Manufactures	9,651	1,07,730	...	5,863	59,633	4,379	54,139	15,26,103	17,67,498	30
Warehouse and Wharf Rents	...	...	7,617	10,214	...	...	41,812	3,858	63,501	31
Miscellaneous	...	...	97,930	1,622	...	...	52,252	96,229	2,48,033	32
TOTAL CUSTOMS REVENUE ₹	9,651	1,07,730	97,51,947	1,85,68,606	59,633	4,379	46,88,165	2,43,05,177	5,74,95,288	33

Total Gross Receipts ₹ 5,74,95,288

NUE for the Year ended 31st March 1902.

No. of items.	Refunds and Drawbacks.									Net Receipts.								
	India, General.	Central Provinces	Burma	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	Total Net Receipts.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	10,594	1,02,255	...	...	29,352	28,176	1,70,377	...	...	5,120	99,229	...	...	23,247	60,847	1,88,443
2	...	...	4	303	...	...	...	60	367	...	...	45,306	48,435	...	...	24,495	1,10,778	2,29,014
3	...	...	3,498	15,251	...	...	1,360	14,976	35,085	...	...	10,40,513	19,43,326	...	...	8,57,278	26,20,666	64,61,783
4	...	...	43	481	...	...	114	881	1,519	...	...	31,206	1,17,205	...	...	50,586	1,49,042	3,48,039
5	...	...	...	12	...	...	...	31	43	...	...	218	2,525	...	...	229	404	3,376
6	...	...	51	1,437	...	...	1,214	32,352	35,054	...	...	1,71,473	24,57,553	...	...	7,18,988	18,75,315	52,23,329
7	...	...	1,024	43,837	...	...	8	3,37,460	3,82,329	...	...	12 458	11,51,272	...	...	11,279	24,90,956	36,65,965
8	...	...	369	4,542	..	...	248	42,810	47,969	...	...	1,94,434	3,36,745	...	...	2,28,440	7,05,993	14,65,612
9	...	...	3	5,534	...	...	8,644	34,354	48,535	...	...	1,44,023	8,89,648	...	...	69,928	20,41,309	31,44,908
10	...	...	241	1,561	...	..	34	12,347	14,183	...	...	65,163	3,68,509	...	...	1,80,706	5,80,942	11,95,320
11	...	...	318	10,801	...	...	7,140	1,09,091	1,27,350	...	...	4,56,999	51,20,722	...	...	7,40,787	39,29,698	1,02,48,206
12	...	...	...	1,846	...	...	...	1,285	3,131	...	..	273	8,99,143	..	...	33,549	21,27,852	30,60,817
13	...	...	425	7,009	...	...	564	21,849	29,847	...	...	1,98,399	9,79,703	...	...	2,44,035	8,88,016	23,10,153
14	...	...	11	440	...	...	1	280	732	...	...	12,437	1,10,484	...	...	73,759	35,250	2,31,930
15	...	...	2,282	11,029	...	...	1,931	48,413	63,655	...	...	6,89,001	17,65,123	...	...	4,73,940	31,26,181	60,54,245
16	...	...	1	4,301	...	..	18	25,594	29,914	...	...	1,10,499	1,49,183	...	...	27,561	5,68,853	8,56,096
17	...	...	18,864	2,10,639	...	...	50,628	7,09,959	9,90,090	...	...	31,77,522	1,64,38,805	...	...	37,58,807	2,13,12,102	4,46,87,236
18	...	...	1,470	205	...	...	435	...	2,110	...	...	1,17,413	—194	...	...	68,601	11,560	1,97,380
19	...	...	1,56,937	69,277	...	...	11,947	1,352	2,39,513	...	...	61,73,461	15,79,427	...	...	5,05,325	4,79,605	87,37,818
20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
21	...	...	1,58,407	69,482	...	...	12,382	1,352	2,41,623	...	...	62,90,874	15,79,233	...	...	5,73,926	4,91,165	89,35,198
22	...	...	...	14,068	...	...	10	400	14,478	...	...	733	2,38,680	...	...	425	94,772	3,34,610
23	...	...	1,77,271	2,94,189	...	...	63,020	7,11,711	12,46,191	...	...	94,69,129	1,82,56,718	...	...	43,33,158	2,18,98,039	5,39,57,044
24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,764	121	4,885
25	...	...	...	...	...	...	92	157	249	...	...	...	...	...	...	84,008	51,598	1,35,606
26	...	...	...	...	...	...	92	157	249	...	...	...	...	...	...	88,772	51,719	1,40,491
27	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54,920	16,749	71,669
28	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	612	612
29	...	...	...	...	...	...	92	157	249	...	...	...	...	..	...	1,43,692	69,080	2,12,772
30	...	...	...	...	...	...	7,708	42,954	50,662	9,651	1,07,730	...	5,863	59,633	4,379	46,431	14,83,149	17,16,836
31	...	...	...	39	...	...	1,165	89	1,293	...	...	7,617	10,175	...	...	40,647	3,769	62,208
32	...	...	360	...	...	...	302	3,793	4,455	...	...	97,570	1,622	...	...	51,950	92,436	2,43,578
33	...	...	1,77,631	2,94,228	...	...	72,287	7,58,704	13,02,850	9,651	1,07,730	95,74,316	1,82,74,378	59,633	4,379	46,15,878	2,35,46,473	5,61,92,438

converted into £ at R15=£1 . £3,833,019

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1902.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (*a*)	...	...	...	46,901	46,901
Establishment and Contingencies of ditto	...	...	...	56,977	56,977
Collectors, Deputy and Assistant (*a*)	31,460	51,591	37,558	61,358	1,81,967
Office and Wharf Establishment	58,522	1,76,258	62,763	1,20,656	4,18,199
Preventive Establishment	73,889	(*a*)3,59,780	9,183	1,77,938	6,20,790
Appraising Establishment	22,591	(*a*)82,638	23,214	78,855	2,07,298
Overtime Allowance	63,135	1,44,326	5,204	29,849	2,42,514
Contingent Charges	28,617	60,531	6,330	27,086	1,22,564
Add—Portion transferred from Salt (see page 46)	...	...	...	1,34,468	1,34,468
Total Charges at the Principal Ports	2,78,214	8,75,124	1,44,252	7,34,088	20,31,678
Charges at other Ports (*vide* details below)	81,784	44,462	...	1,30,964	2,57,210
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	...	...	1,30 835	...	1,30,835
TOTAL CHARGES IN INDIA	3,59,998	9,19,586	2,75,087	8,65,052	24,19,723
Total India converted into £ at ₹15=£1				£	161,315
CHARGES IN ENGLAND: Stores for India: Safe, stills, etc.					160
TOTAL CUSTOMS CHARGES				£	161,475

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.(*b*)	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
Burma.				
Akyab	(*a*)2,550	18,575	779	21,904
Bassein	(*a*)2,550	8,729	286	11,565
Kyauk-Phyu	...	1,233	10	1,243
Maungdaw	...	1,329	93	1,422
Mergui	...	3,302	72	3,374
Moulmein	(*a*)7,108	27,822	705	35,635
Sandoway	...	300	5	305
Tavoy	...	4,441	95	4,536
Victoria Point	...	1,800	...	1,800
Total Burma	12,208	67,531	2,045	81,784
Bengal.				
Balasore	...	(*a*)5,483	601	6,084
Chittagong	(*a*)7,659	(*a*)21,184	1,254	30,097
Cuttack	(*a*)558	5,468	91	6,117
Dacca	...	589	90	679
Pooree	...	1,345	140	1,485
Total Bengal	8,217	34,069	2,176	44,462
Bombay.				
Sind Division	13,728	90,664	17,572	1,30,964
Total Charges at Other Ports	34,153	2,01,264	21,793	2,57,210

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:											
Income Tax:											
Ordinary Collections	93,472	2,57,331	9,57,463	2,49,819	50,78,262	21,51,916	12,57,876	28,444	24,58,517	31,59,179	1,56,92,279
Deductions by Government from Salaries and Pensions	2,82,984	83,305	249,830	47,004	5,14,879	3,43,352	2,15,738	14,763	3,15,254	3,52,403	24,19,512
Deductions from Interest on Government Securities	4,37,175	1,137	2,160	309	16,622	36,055	16,577	30	70,016	1,80,493	7,60,574
Penalties	74	2,253	1,822	1,950	22,939	2,541	2,071	...	10,384	3,346	47,380
Recoveries from Surplus Profits of Railway Companies	48,702	...	...	...	4,183	...	...	...	14,279	93,182	1,60,346
Other items	...	...	10	...	14,806	...	30	19	2	9,784	24,651
License Tax (Pandhari)	...	70,244	...	...	...	..	...	...	...	...	70,244
TOTAL CIVIL DEPARTMENT	8,62,407	4,14,270	12,11,285	2,99,082	56,51,691	25,33,864	14,92,292	43,256	28,68,452	37,98,387	1,91,74,986
OTHER DEPARTMENTS:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	3,77,846	...	...	...	...	...	...	...	1,32,124	1,35,666	6,45,636
„ Public Works „	63,782	10,384	39,817	9,155	95,039	64,752	1,50,747	229	43,498	45,717	5,23,120
„ Post Office „	78,962	...	..	...	...	...	...	...	...	...	78,962
„ Telegraph „	93,520	...	...	...	...	...	...	...	...	...	93,520
„ Marine „	23,430	...	...	...	...	...	...	...	...	...	23,430
TOTAL OTHER DEPARTMENTS	6,37,540	10,384	39,817	9,155	95,039	64,752	1,50,747	229	1,75,622	1,81,383	13,64,668
TOTAL ASSESSED TAXES	14,99,947	4,24,654	12,51,102	3,08,237	57,46,730	25,98,616	16,43,039	43,485	30,44,074	39,79,770	2,05,39,654
Deduct—Refunds	*3,765*	*2,823*	*5,979*	*1,153*	*24,022*	*17,696*	*9,364*	...	*18,879*	*22,568*	*1,06,249*
NET REVENUE from ASSESSED TAXES	14,96,182	4,21,831	12,45,123	3,07,084	57,22,708	25,80,920	16,33,675	43,485	30,25,195	39,57,202	2,04,33,405
	Total Assessed Taxes in India R2,05,39,654 converted into £ at R15 = £1										£ 1,369,310
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,807	...	37,448	1,239	2,01,717	1,473	11,205	375	30,955	71,129	3,57,348
	Total Charges in India converted into £ at R15 = £1										£ 23,823

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1902.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	2,52,409	1,20,630	24,91,284	10,407	66,333	4,09,773	6,38,079	673	2,25,767	8,44,131	50,59,486
Firewood and Charcoal	53,598	6,719	...	...	21,460	1,27,407	4,20,662	552	2,72,282	2,47,877	11,50,557
Bamboos	3	1,506	447	4	13,048	3,947	26,409	...	4,224	528	50,716
Sandal Wood	90,473	...	...	...	...	...	...	...	35,296	10,963	1,36,732
Grass and other minor Produce	5,203	20,273	951	2,374	1,793	20,438	28,144	819	39,801	53,178	1,72,974
	4,01,686	1,49,128	24,92,682	12,785	1,03,234	5,61,565	11,13,294	2,044	5,77,370	11,56,677	65,70,465
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	23,222	56,641	24,15,400	2,98,007	5,73,065	6,92,396	42,533	4,436	2,56,552	5,14,827	48,77,079
Firewood and Charcoal	5,806	18,987	1,27,806	7,609	2,79,420	76,781	40,548	2,066	3,28,234	2,44,708	11,32,025
Bamboos	872	4,511	1,84,459	10,617	54,935	1,12,127	282	...	1,77,319	47,599	5,92,721
Grazing and Fodder Grass	3,408	1,05,729	2,035	16,988	24,641	1,07,861	1,64,882	2,617	5,53,800	2,65,744	12,47,705
Other minor Produce	(a) 15,350	71,786	1,03,547	29,114	1,88,212	89,417	15,220	392	5,15,754	73,824	11,02,616
Forest Stamps	...	6,12,876	...	...	...	...	...	...	...	...	6,12,876
Commutation Fees	...	52,272	...	12,959	...	...	...	...	...	...	65,231
Other items	...	8	...	...	15,353	...	...	...	...	...	15,361
	48,718	9,22,810	28,33,247	3,75,294	11,35,626	10,78,582	2,63,465	9,511	18,31,659	11,46,702	96,45,614
Confiscated Drift and Waif Wood	139	1,872	1,30,069	7,156	4,812	18,810	27,939	29	16,691	6,104	2,13,621
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	3,01,603	36,184	...	13,348	...	...	...	5,661	3,56,796
Revenue from shared and private Forests	9,870	...	...	32,180	...	...	2,117	217	...	467	44,851
	9,870	...	3,01,603	68,364	...	13,348	2,117	217	...	6,128	4,01,647
Miscellaneous:											
Fines and Forfeitures	621	225	3,807	66	416	8,842	687	295	5,726	3,479	24,164
Refunds	167	1,967	19,752	915	1,242	562	461	...	...	1,674	26,740
Other Sources	5,023	39,721	92,778	48,383	46,907	33,799	39,595	916	1,11,984	58,965	4,78,071
	5,811	41,913	1,16,337	49,364	48,565	43,203	40,743	1,211	1,17,710	64,118	5,28,975
TOTAL FOREST REVENUE . R	4,66,224	11,15,723	58,73,938	5,12,963	12,92,237	17,15,508	14,47,558	13,012	25,43,430	23,79,729	1,73,60,322
Total India converted into £ at R15=£1 £											1,157,355

EXPENDITURE.

General Direction.											
Salary of the Inspector General and Assistant Inspector General of Forests (*b*)	41,185	...	...	...	...	...	...	...	...	...	41,185
Establishment and Contingencies	36,713	...	...	...	...	...	...	...	...	...	36,713
Total General Direction . R	77,898	...	...	...	...	...	...	...	...	...	77,898
A.—Conservancy and Works.											
Timber and other Produce removed from the Forests by Government Agency	1,16,287	1,44,326	7,98,027	9,614	54,272	2,72,663	4,54,701	4,843	2,71,196	4,01,259	25,27,188
Ditto ditto ditto Consumers or Purchasers	24	71,689	64,766	3,962	52,617	27,913	1,408	87	1,06,133	36,727	3,65,326
Confiscated Drift and Waif Wood	...	35	71,223	46	1,948	5,856	8,165	58	1,958	235	89,524
Revenue from Forests not managed by Government	501	...	5,227	24,150	...	3,912	...	...	...	...	33,790
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	14,342	59,000	26,111	43,118	3,252	20,948	24,553	1,91,324
Live Stock, Stores, Tools and Plant	61,258	20,066	89,008	15,847	47,177	17,480	4,731	16	53,825	7,465	3,16,873
Communications and Buildings	12,009	27,246	85,245	27,552	58,969	1,15,144	31,087	1,462	1,10,170	33,704	5,02,588
Demarcation, Improvement, and Extension of Forests :—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 42c, page 102	...	...	...	...	...	...	...	...	65,979	2,629	68,608
Other Charges	25,446	1,15,081	4,61,448	20,807	60,023	1,08,859	45,322	824	2,07,243	2,24,887	12,69,940
Miscellaneous	18,484	5,175	16,680	4,516	4,558	4,196	2,716	40	6,818	35,091	98,274
Total Conservancy and Works . R	2,34,009	3,83,618	15,91,624	1,20,836	3,38,564	5,82,134	5,91,248	10,582	8,44,270	7,66,550	54,63,435
B.—Establishments.											
I.—Salaries.											
Pay of Conservators (*b*)	...	36,024	66,856	15,390	20,114	56,066	17,733	...	57,184	55,381	3,24,748
Pay of Superior Officers (*b*)	97,418	1,45,378	3,56,770	70,008	1,15,605	1,15,630	1,06,134	3,023	2,56,259	2,31,140	14,97,365
Subordinate Forests and Depôt Establishments	46,046	2,66,331	2,36,390	64,614	94,877	1,22,158	1,14,711	3,612	2,35,689	4,23,937	16,08,365
Office Establishments	16,783	53,372	1,41,285	18,791	25,732	52,245	30,088	497	1,13,461	80,838	5,33,092
Deputation and Special Allowances	13,197	5,924	70,516	3,886	4,073	3,543	7,315	65	...	7,402	1,15,921
	1,73,444	5,07,029	8,71,817	1,72,689	2,60,401	3,49,642	2,75,981	7,197	6,62,593	7,98,698	40,79,491
II.—Travelling Allowances.											
Conservators	...	2,935	5,349	1,812	2,250	4,087	2,442	...	9,028	7,496	35,399
Superior Officers	13,868	18,024	66,745	11,315	22,611	20,359	22,217	647	48,254	48,489	2,72,529
Subordinate Forest and Depôt Establishments	3,401	25,074	48,951	11,577	17,025	19,036	18,458	505	66,605	29,136	2,39,768
Office Establishments	976	2,669	13,271	622	1,674	4,449	4,459	29	21,128	(*c*) 24,103	73,380
	18,245	48,702	1,34,316	25,326	43,560	47,931	47,576	1,181	1,45,015	1,09,224	6,21,076
III.—Contingencies.											
Stationery	343	727	159	155	151	1,581	1,122	13	...	6,195	10,446
Carriage of Tents and Records	1,838	13,830	12,334	146	2,365	10,908	6,226	128	...	7,530	55,305
Rents, Rates, and Taxes	3,259	1,108	12,710	759	1,650	1,787	2,924	26	3,497	6,929	34,649
Pay of Police Guards	...	...	...	...	...	1,469	...	...	...	...	1,469
Official Postage	1,569	7,621	6,341	2,164	3,503	4,040	5,954	82	21,523	15,795	68,592
Sundries	6,361	12,582	17,156	7,037	6,937	9,247	7,304	301	32,656	8,759	1,08,340
	13,370	35,868	48,700	10,261	14,606	29,032	23,530	550	57,676	45,208	2,78,801
Total Establishments . R	2,05,059	5,91,599	10,54,833	2,08,276	3,18,567	4,26,605	3,47,087	8,928	8,65,284	9,53,130	49,79,368
Total Expenditure in India . R	5,16,966	9,75,217	26,46,457	3,29,112	6,57,131	10,08,739	9,38,335	19,510	17,09,554	17,19,680	1,05,20,701
Total India converted into £ at R15=£ 1 £											701,380
Charges in England :										£	
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.										1,257	
Stores for India : Tannin Extract Machinery, etc.										2,944	4,201
Total Forest Expenditure . £											705,581

(*a*) Includes R11,591 on account of Cardamum.

(*b*) Includes Exchange Compensation Allowance.

(*c*) Includes R141 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS.											
Fees for Registering Documents . .	14,714	57,292	99,237	54,101	15,95,889	4,11,150	1,44,566	7,666	12,21,315	5,74,666	41,80,596
Fees for Copies of Registered Documents .	1,731	26,084	1,840	722	26,490	25,241	49,882	2,081	30,977	10,865	1,75,913
Miscellaneous	722	13,130	7,833	367	47,284	45,028	16,113	1,039	1,98,189	7,965	3,37,670
TOTAL REGISTRATION RECEIPTS R	17,167	96,506	1,08,910	55,190	16,69,663	4,81,419	2,10,561	10,786	14,50,481	5,93,496	46,94,179
Deduct—Refunds	*28*	*165*	*42*	*143*	*3,372*	*132*	*216*	*6*	*3,382*	*5,468*	*12,954*
NET RECEIPTS under REGISTRATION R	17,139	96,341	1,08,868	55,047	16,66,291	4,81,287	2,10,345	10,780	14,47,099	5,88,028	46,81,225
Total India R46,94,179 converted into £ at R15 = £1 . £											312,945
CHARGES.											
Superintendence	...	10,289	...	...	53,354	10,817	...	...	37,076	7,875	1,19,411
District Charges	6,307	36,686	43,883	32,913	8,87,917	2,26,441	97,444	2,871	8,38,448	2,83,724	24,56,634
TOTAL CHARGES under REGISTRATION R	6,307	46,975	43,883	32,913	9,41,271	2,37,258	97,444	2,871	8,75,524	2,91,599	25,76,045
Total India converted into £ at R15 = £1 . £											171,736

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1902.

	R	R	R
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
" Amjeerah	33,098		
" Bundi	60,000		
" Behut	1,400		
" Chirkhari	8,584		
" Doongurpur	18,135		
" Holkar	6,050		
" Jodhpur	98,000		
" Jaipur	4,00,000		
" Jhalawar	33,473		
" Kotah	2,34,720		
" Kilcheepur	8,058		
" Punnah	9,955		
" Paldeo	242		
" Rutlam	44,870		
" Sailana	18,140		
" Sirohi	6,881		
" Lawa	225		
" Shahpura	10,000		
" Udaipur	2,00,000		
Nizam's Government on account of Maharatta Chouth	1,08,108		
		13,06,953	
Contribution of Jodhpur towards cost of Erinpura Irregular Force	1,15,000		
" " Kotah towards cost of Deolee Irregular Force	2,00,000		
" " Bhopal towards cost of Bhopal Levy	1,61,291		
Contribution towards cost of United Malwa Contingent:			
From Jowrah	74,182		
Contributions towards cost of Malwa Bheel Corps:			
From Alirajpur	R 1,676		
" Amjeerah	28,325		
" Burwanee	3,801		
" Dhar	7,005		
" Jhabuah	781		
" Jobat State	100		
		41,688	
		5,92,161	
Fees on Succession:			
Bijawar		28,211	
TOTAL INDIA GENERAL			19,27,325
CENTRAL PROVINCES.			
Tribute from Kawardha State	R 32,000		
" Kalahandi "	18,000		
" Nandgaon "	70,000		
" Chuikhandan "	15,000		
" Khairagarh "	70,000		
" Bastar "	15,200		
" Sonpur "	13,500		
" Other Petty States	18,200		
		2,51,900	
Fees on Succession:			
Nazrana payable by Nandgaon State		60,507	
TOTAL CENTRAL PROVINCES			3,12,407
Carried forward			22,39,732

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1902—*continued.*

			R	R
Brought forward				22,39,732
BURMA.				
Tribute from Shan States			3,15,950	
" Möng Mit State			20,000	
" Other States			24,235	
TOTAL BURMA				3,60,185
ASSAM.				
Tribute from Ramrai	R 100			
" Manipur	50,000		50,100	
Fees on Succession:				
Cherra	125			
Nongstoin	150		275	
TOTAL ASSAM				50,375
PUNJAB.				
Tribute from Kapurthalla	R 1,31,000			
" Chumba	3,800			
" Mandi	1,00,000			
" Sukeith	11,000			
" Various Petty States	30,675		2,76,475	
Fees on Succession:				
Patiala State	10,000			
Keonthal State	2,000		12,000	
TOTAL PUNJAB				2,88,475
MADRAS.				
Tribute from Travancore			7,83,112	
Peskhash from Laccadive Islands			11,383	
" and Subsidy from Cochin			2,00,089	
" " Maisur			35,00,000	
" " Travancore			13,318	
TOTAL MADRAS				45,07,902
BOMBAY.				
Tribute from Kathiawar	R 5,16,812			
" from various Petty States	50,449			
Subsidy from the Kutch Government	1,86,950			
Contribution from Baroda State	3,55,075			
" Jagirdars, Southern Mahratta Country	76,146		11,85,432	
Fees on Succession:				
Fatehsing Shahji Raji Bhosle of Akalkot State (third instalment)	35,000			
Miraj State Junior	86,073		1,21,073	
TOTAL BOMBAY				13,06,505
TOTAL TRIBUTES, ETC.				87,53,174
Total converted into £ at R15 = £1		£		583,545

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section B.—Interest.

Revenue £ 785,680. Expenditure £ 1,944,338.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Interest . .	28	Receipts	61	...	785,680	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	29	Expenditure	63	...	...	1,563,915
Interest on other Obligations . .	30	Expenditure	66	...	...	380,423
			Total .		785,680	1,944,338

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
SOURCES OF INTEREST.											
Loans and Advances.											
Imperial Loans and Advances, etc., set forth in Account No. 93, page 272 .	14,52,069	15,093	...	...	14,79,699	...	36,086	5,400	2,62,774	14,73,461	47,24,582
Provincial Loans and Advances set forth in Account No. 93A, page 282 . .	...	96,801	22,640	576	2,69,549	4,28,553	2,80,765	...	2,30,472	3,06,059	16,35,415
Other Advances	14,377	...	...	...	...	...	...	...	...	2,883	17,260
Total Interest on Loans and Advances	14,66,446	1,11,894	22,640	576	17,49,248	4,28,553	3,16,851	5,400	4,93,246	17,82,403	63,77,257
Investments.											
Securities held by the Paper Currency Department, *vide* Account No. 34C, page 84	34,70,420	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds . .	1,679	3,628	...	489	16,098	22,260	1,495	...	82,467	41,498	1,69,614
Total Interest on Investments .	34,72,099	3,628	...	489	16,098	22,260	1,495	...	82,467	41,498	36,40,034
Arrears due to the Government.											
Of Land Revenue	1	...	...	...	1,144	...	...	...	24,108	574	25,827
Of other Revenue	154	...	...	...	...	...	...	...	7,056	3,206	10,416

Of District Road Cess	...	...	...	...	40,462	...	...	...	...	...	40,462
f Public Works Cess	...	...	...	...	40,243	...	...	...	...	...	40,243
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	11,024	...	2,232	...	13,256
Total Interest on Arrears due to Government	155	...	...	...	81,849	...	11,024	...	33,396	3,780	1,30,204
Sundry Accounts.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	3,532	...	...	...	...	...	...	...	...	886	4,418
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies	4,35,980	...	...	...	...	...	...	...	...	6	4,35,986
Sundry Items	13,693	158	445	403	7,437	428	587	...	5,211	11,667	40,029
Total Sundry Accounts	4,53,205	158	445	403	7,437	428	587	...	5,211	12,559	4,80,433
TOTAL RECEIPTS IN INDIA . R.	53,91,905	1,15,680	23,085	1,468	18,54,632	4,51,241	3,29,957	5,400	6,14,320	18,40,240	1,06,27,928
Total India converted into £ at R15=£ 1 . £											708,529

RECEIPTS IN ENGLAND:

	£.	
Interest realized from investment of Cash Balance	75,676	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	1,475	
		77,151
TOTAL INTEREST RECEIPTS . £		785,680

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1902.

	Amount of Loan, 31st March 1902.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.:	R	R	R	R
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,66,00,000	10,64,000	11,21,867	
				19,09,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	23,94,65,500	83,81,293	84,65,404	
Loan of 1854-55	32,19,92,500	1,12,69,738	1,19,98,030	
Transfer Loan of 1st May 1865	34,53,26,200	1,20,86,417	1,20,30,635	
Loan of 1879	4,68,83,000	16,05,937	16,36,979	
Loan of 1900-1901	3,88,44,100	13,59,544	10,00,891	
				3,42,32,839
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,07,07,200	33,21,216	32,98,755	
				32,98,755
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,400	56	(*a*)4,718	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,000	33,680	(*b*)42,997	
				48,115
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	23	
4½ per cent. Loan of 1872	...	...	11	
4½ per cent. Transfer Loan of 1878	...	...	1	
Transfer Loan of 1879, 4½ per cent. portion	...	...	3,498	
Ditto ditto 7*s.* sterling p.c. portion	...	...	17	
4 per cent. Loan of 1835-36	...	...	236	
4 per cent. Loan of 1842-43	...	...	7,222	
4 per cent. Loan of 1854-55	...	...	2,622	
4 per cent. Transfer Loan of 1st May 1865	...	...	11,817	
Reduced 4 per cent. Loan of 1879	...	...	3,527	
3½ per cent. Loan of 1853-54	...	...	443	
3½ per cent. Loan of 1893-94	...	...	3,866	
4 per cent. Ghazipur-Dildarnagar Railway Debenture Loan	...	...	340	
				33,623
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	6,550	262	78	
Temporary Loan			1,45,708	
Discount on Loans—				
Discount on Loan raised during the year		2,69,547		
Commission on conversion of Loans		9		
			2,69,556	
				4,15,342
TOTAL INTEREST ON RUPEE DEBT IN INDIA			R	4,03,88,541
Total India converted into £ at R15=£1			£	2,692,570
Carried forward			£	2,692,570

(*a*) Represents additional payment on account of Surplus Profits.
(*b*) Includes R10,388 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1902—*continued.*

	Amount of Loan, 31st March 1902.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward				2,692,570
STERLING DEBT.				
India 3½ per cent. Stock	63,110,135	2,208,855	2,211,588	
India 3 per cent. Stock	47,135 384	1,414,061	1,378,190	
India 2½ per cent. Stock	11,892,207	297,305	297,288	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	55	
India Bills	4,000,000	...	129,860	
East Indian Railway Debenture Stock, 4½ per cent.	1,435,650	64,604	64,555	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,947	13,946	
South Indian Railway Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent	2,701,450	108,058		
Great Indian Peninsula Railway Debentures, 3 per cent.	1,318,800	39,564	195,925	
Do. do., 2¾ per cent.	300,000	8,250		
Do. do., 2½ per cent.	1,602,100	40,052		
			4,310,532	
Discount, Sinking Fund			(a)22,048	
Discount on the issue and sales of 2,009,500*l.* India 3 per cent. Stock			37,778	
TOTAL INTEREST ON STERLING DEBT £				4,370,358
GRAND TOTAL £				(b)7,062,928

(a) Includes £19,481 charged to "Interest on Debt" and £2,567 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—*2,36,33,592*	4,15,266	—*2,32,18,326*	4,55,51,679	84,96,520	5,40,48,199
Central Provinces	...	1,03,048	...	1,03,048	(c)18,50,162	...	18,50,162
Burma	...	12,972	...	12,972	...	...	...
Assam	...	870	...	870	...	...	...
Bengal	...	2,09,602	...	2,09,602	(c)991	24,54,094	24,55,085
United Provinces of Agra and Oudh	...	3,41,523	...	3,41,523	(c),3,71,643	32,11,230	35,82,873
Punjab	...	2,18,718	...	2,18,718	...	...	...
Madras	...	1,80,144	76	1,80,220	(c)49,389	...	49,389
Bombay	...	5,54,206	...	5,54,206	...	...	...
Total India R	...	—*2,20,12,509*	4,15,342	—*2,15,97,167*	4,78,23,864	1,41,61,844	6,19,85,708
Ditto converted into £ at R15=£ 1 £	...	—*1,467,501*	27,690	—*1,439,811*	3,188,258	944,123	4,132,381
England £	2,946,467	...	57,259	3,003,726	(d)1,366,632	...	1,366,632
TOTAL £	2,946,467	—*1,467,501*	84,949	1,563,915	4,554,890	944,123	5,499,013

TOTAL £7,062,928 as above.

(c) Charged to Interest chargeable against Companies on Advances.
(d) Includes £218,884 on account of Interest chargeable against Companies on Advances.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1902, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1901.	Amount, 31st March 1902.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL.				
Special Loans.	₹	₹	₹	₹
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	13,650
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	4,573
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	19,060
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,864
Service Funds.				
Uncovenanted Service Family Pension Fund	1,43,71,136	1,45,81,595	6, 4, and 3½	8,50,350
Savings Banks.				
Post Office Savings Bank Deposits	10,04,32,569	10,68,21,233	3⅛	30,61,164
State Railway Provident Institutions	25,31,231	27,59,200	3¾ and 3⅛	94,140
Regimental Savings Banks Deposits	6,37,203	...	3¾	27,764
Financial Department Provident Fund	(b) 25,648	45,979	4	1,442
Civil Engineers' Provident Fund	47,39 394	50,86,769	4	1,92,114
Forest Officers' Provident Fund	3,24,212	3,99,262	4	14,029
Police Officers' Provident Fund	3,181	5,189	4	146
Cemetery Endowment Fund	...	7,592	3½ and 3⅛	238
Postal Insurance and Life Annuity Fund	14,77,133	18,22,535	3½	56,833
General Family Pension Fund	66,565	55,263	3⅛	1,496
Hindu Family Annuity Fund	33,286	18,866	3⅛	1,166
Bengal Christian Family Pension Fund	2,046	2,368	3⅛	105
Post Office Guarantee Fund	3,24,427	3,29,055	4	12,000
Miscellaneous.				
Balances of Railway Funds	7,81,198	11,01,298	3⅛	27,371
Telegraph Fine Fund	(b) 14,180	14,959	3⅛	444
Miscellaneous accounts	...	...	...	410
TOTAL	12,73,20,476	13,46,08,230		44,13,654
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	(b) 24,422	30,283	3¾ and 3⅛	1,002
Police Officers' Provident Fund	(b) 13,206	22,242	4	679
Cemetery Endowment Fund	...	4,503	3½ and 3⅛	141
Miscellaneous.				
Refunds	...	...	...	2
TOTAL	37,628	57,028		1,824
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	(b) 16,479	30,557	4	933
Cemetery Endowment Fund	...	7,377	3½ and 3⅛	231
Miscellaneous.				
Miscellaneous accounts	...	...	...	1,038
Refunds	...	...	...	15
TOTAL	16,479	37,934		2,217
Carried forward ₹	12,73,74,583	13,47,03,192		44,17,695

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1 for corrections since made.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1902, etc.—*continued.*

	Amount, 1st April 1901.	Amount, 31st March 1902.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	12,73,74,583	13,47,03,192		44,17 695
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	(a) 14,868	6,613	3¾ and 3⅛	378
Cemetery Endowment Fund	...	2,290	3½ and 3⅛	72
BENGAL. TOTAL	14,868	8,903		450
Savings Banks.				
State Railway Provident Institutions	17,28,201	18,74,405	3¾ and 3⅛	64,787
Police Officers' Provident Fund	38,395	61,712	4	1,872
Opium Department Provident Fund	...	9,400	4	117
Cemetery Endowment Fund	...	10,670	3½ and 3⅛	334
Miscellaneous.				
Compensation for lands taken up for public purposes	...	...	...	331
Land Revenue collections refunded	...	...	...	547
Miscellaneous accounts	...	...	...	40,789
Refunds	...	...	...	1,611
TOTAL	17,66,596	19,56,187		1,10,388
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	(a) 1,47,24,633	1,47,20,689	6, 5, and 4	6,93,712
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(b)	(b)	(b)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
State Railway Provident Institutions	10,37,981	11,37,060	3¾ and 3⅛	38,564
Police Officers' Provident Fund	29,701	53,991	4	1,667
Cemetery Endowment Fund	...	24,900	3½ and 3⅛	750
Miscellaneous.				
Miscellaneous Accounts	...	...	...	9
TOTAL	1,59,92,315	1,61,35,740		7,45,102
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
State Railway Provident Institutions	44,42,776	49,22,333	3¾ and 3⅛	1,66,262
Police Officers' Provident Fund	25,054	39,155	4	1,196
Cemetery Endowment Fund	...	14,664	3½ and 3⅛	455
Miscellaneous.				
Miscellaneous accounts	...	...	...	3,318
Refunds	...	...	...	13
TOTAL	44,77,830	49,86,152		1,71,744
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	...	2,013	3½ and 3⅛	65
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
Service Funds.				
Military Assistant Surgeons' Fund	3,44,344	3,48,286	4	13,991
Savings Banks.				
State Railway Provident Institutions	1,71,969	...	3¾ and 3⅛	...
Regimental Savings Banks Deposits	1,92,562	...	3¾	...(c)
Forest Officers' Provident Fund	31,648	45,014	4	1,459
Police Officers' Provident Fund	23,386	38,842	4	1,217
Miscellaneous.				
Land Revenue collections refunded	...	...	...	202
Miscellaneous accounts	...	...	...	3,913
Refunds	...	...	...	46
TOTAL	7,65,169	4,33,402		20,891
Carried forward	15,03,91,361	15,82,25,589		54,66,335

(a) Differs from last year's closing balance by 1, for corrections since made.
(b) Shown under India, General.
(c) Included in the amount shown against "Regimental Savings Banks Deposits" under India, General.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1902, etc.—*continued.*

	Amount, 1st April 1901.	Amount, 31st March 1902.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₨	₨	₨	₨
Brought forward .	15,03,91,361	15,82,25,589		54,66,335
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(*a*)	(*a*)	(*a*)	55,262
Educational Funds	9,11,548	9,11,548	6 and 5	7,773
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	(*b*)21,02,031	21,94,041	6 and $3\frac{1}{2}$	1,14,397
Savings Banks.				
Regimental Savings Banks Deposits	(*b*) 2,54,339	...	$3\frac{3}{4}$	8,526
Forest Officers' Provident Fund	71,765	82,514	4	3,060
Police Officers' Provident Fund	14,899	27,875	4	789
Cemetery Endowment Fund	...	43,597	$3\frac{1}{2}$ and $3\frac{1}{8}$	1,362
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	1,33,697	1,28,584	$3\frac{1}{8}$	4,184
Local Fund Pension Fund	78,603	88,804	$3\frac{1}{8}$	2,740
Miscellaneous.				
Revenue collections refunded	...			99
Miscellaneous accounts	...			8,637
Refunds	...			192
TOTAL .	35,66,882	34,76,963		2,39,171
TOTAL IN INDIA . ₨	15,39,58,243	16,17,02,552		57,05,506
Total India converted into £ at ₨ 15=£1 . £				380,367
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				56
GRAND TOTAL . £				380,423

(*a*) Shown under United Provinces of Agra and Oudh.
(*b*) Differs from last year's closing balance by 1, for corrections since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
Uncovenanted Service Fund	8,50,350	...	...	...	...	...	...	...	...	1,14,397	9,64,747
Military Assistant Surgeons' Fund . .	...	...	...	...	...	...	...	...	13,991	...	13,991
TOTAL SERVICE FUNDS ₨	8,50,350	...	...	...	...	...	...	...	13,991	1,14,397	9,78,738
SAVINGS BANKS.											
Post Office Savings Bank .	30,61,164	...	...	...	...	...	...	...	...	...	30,61,164
State Railway Provident Institutions . . .	94,140	1,002	...	378	64,787	38,564	1,66,262	...	...	...	3,65,133
Regimental Savings Banks	27,764	...	...	...	...	...	...	...	...	8,526	36,290
Financial Department Provident Fund . .	1,442	...	...	...	...	...	...	...	...	...	1,442
Civil Engineers' Provident Fund . . .	1,92,114	...	...	...	...	...	...	...	...	...	1,92,114
Forest Officers' Provident Fund	14,029	...	...	...	...	...	...	...	1,459	3,060	18,548
Police Officers' Provident Fund	146	679	933	...	1,872	1,667	1,196	...	1,217	789	8,499
Opium Department Provident Fund . . .	...	...	...	...	117	...	...	...	...	...	117
Cemetery Endowment Fund	238	141	231	72	334	750	455	65	...	1,362	3,648
Other Bank accounts .	71,600	...	...	...	...	...	...	...	...	6,924	78,524
TOTAL SAVINGS BANKS ₨	34,62,637	1,822	1,164	450	67,110	40,981	1,67,913	65	2,676	20,661	37,65,479

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section C.—Post Office, etc.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Post Office	31	Receipts and Expenditure	68	...	1,383,709	1,280,624
Telegraph	32	Receipts	69	...	908,109	...
"	"	Expenditure	70	...	...	904,187
"	32A	Details of Message Revenue, Indian Telegraphs	71	5,79,053	...	...
"	32B	Details of Message Revenue, Indo-European Telegraphs	71	1,41,477	...	...
"	32C	Capital Cost of Indian Telegraph Lines	71	2,47,741	...	...
"	32D	Outlay on Construction of Telegraph Lines	74	1,86,110	...	...
"	"	Do. do. Lines under Agreement	74	2,443	...	...
"	32E	Details of Working and Maintenance of the Indian Telegraph Department	75	4,98,921	...	...
"	32F	Capital Cost of Indo-European Telegraph Lines	76	47,066	...	...
"	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance	77	40,608	...	...
"	32H	Do. do. Persian Section	78	16,147	...	...
Mint	33	Receipts and Charges	79	...	555,369	504,029

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1902.

RECEIPTS.	R	R	R
India, General.			
IMPERIAL.			
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	12,71,380		
Sale of Postage Stamps:			
Ordinary Stamps	1,26,60,908		
Service Stamps	29,18,829		
Mail Cart, Passenger, Parcel and Goods Service Receipts	3,55,184		
Receipts on account of Money Orders	34,78,556		
Receipts on account of British Postal Orders	8,192		
Fees and Petty Receipts	1,13,015		
Contributions from Native States	6,000		
	2,08,12,064		
Deduct—	R		
Amount of Postage received in India and paid to the Post Master General, London	*1,14,125*		
Payments to Colonial and other Foreign Administrations	*38,489*		
Refunds	*8,441*		
	1,61,055		
		2,06,51,009	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R		
Imperial	...	...	...	...	...	...	...	8,690	...	...	8,690	8,690	
Provincial	...	7,806	...	...	...	...	7,639	...	33	...	15,478	15,478	
Local	...	...	10	...	12,518	...	48,071	19,860	...	...	80,459	80,459	
TOTAL	...	7,806	10	...	12,518	...	55,710	28,550	33	...	1,04,627		

TOTAL RECEIPTS OF THE POST OFFICE	R	2,07,55,636
Total India converted into £ at R15=£1	£	1,383,709

CHARGES.			
India, General.			
IMPERIAL.			
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a) 95,560		
Office Establishment	72,256		
Allowances	19,717		
Supplies and Services	23		
Office Expenses	15,672	2,03,228	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	64,831		
Office Establishment	4,68,929		
Allowances	7,104		
Supplies and Services	158		
Office Expenses	16,381	5,57,403	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a) 2,05,609		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	(a) 8,23,845		
Office Establishments	76,29,251		
Allowances	6,12,446		
Supplies and Services	4,15,778		
Office Expenses	9,48,041	1,06,34,970	
Conveyance of Mails:			
Road Establishment	11,16,640		
Ferry and Boat Charges	26,371		
Contingent Road Charges and Allowances	1,19,673		
Bounty Money	3,390		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	6,88,991		
Railway Charges	8,534		
Payments to State and other Railways	13,80,422	33,44,021	
Subsidies		6,25,344	
Discount on Sale of Postage Stamps		1,97,190	
Stationery and Printing		(b) 8,14,098	
Miscellaneous Charges of Post Office		33,152	
			1,64,09,406

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R		
Imperial	27,857	...	...	...	...	...	...	4,037	...	...	31,894	4,037	27,857
Provincial	...	68,431	1,16,154	7,527	2,787	...	1,61,977	...	1,05,596	1,02,758	5,65,230	5,65,230	
Local	7,845	...	1,17,709	41,386	3,50,632	1,85,067	51,759	22,278	...	...	7,76,676	7,68,831	7,845
TOTAL	35,702	68,431	2,33,863	48,913	3,53,419	1,85,067	2,13,736	26,315	1,05,596	1,02,758	13,73,8	13,38,098	1,64,45,108

TOTAL CHARGES IN INDIA	R	1,77,83,206	
Total India converted into £ at R15=	£1		£1,185,547
CHARGES IN ENGLAND:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	52,000	
Portion borne by India of the cost of the design for the new series of English and Indian 8stamps	"	140	
		52,140	
Stores for India	"	42,937	
TOTAL CHARGES in ENGLAND	£		95 077
TOTAL CHARGES OF THE POST OFFICE	£		1,280,624

N.B.—The estimated amount of Sea-Postage retained by India is £3,972.

(a) Includes Exchange Compensation Allowance.

(b) Includes R2,48,778, cost of Stationery, etc., supplied from Central Stores.

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1902.

RECEIPTS.	India.	India Converted into £ at ₹15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.	₹	£	£	£	£
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 A*)	86,85,791	579,053	...	...	579,053
Rent of Wires and Instruments leased to Railways and Canals	19,50,656	130,043	...	...	130,043
Rent of Local and Private Lines . . .	2,09,735	13,982	...	...	13,982
Royalties from Telephone Companies . .	22,144	1,476	...	...	1,476
Recoveries from Guarantors . . .	*—9,457*	*—630*	...	...	*—630*
Miscellaneous Revenue	63,254	4,217	...	...	4,217
TOTAL INDIAN TELEGRAPHS .	1,09,22,123	728,141	...	...	728,141
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 B*)	25,52,397	170,160	*—28,683*	...	141,477
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund . .	...	...	*—17,991*	...	*—17,991*
Miscellaneous Revenue	19,845	1,323	851	...	2,174
TOTAL INDO-EUROPEAN TELEGRAPHS .	25,72,242	171,483	*—45,823*	...	125,660
Add—Payments in England taken in reduction of receipts	...	...	54,308	...	54,308
TOTAL .	25,72,242	171,483	8,485	...	179,968
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,34,94,365	899,624	8,485	...	908,109
GRAND TOTAL £				908,109	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 32 C*)	28,28,297	188,553	...	188,553	...
Buildings " "	1,178	79	...	79	...
Apparatus and Plant " "	1,48,421	9,895	...	9,895	...
Stores and other Suspense Accounts " "	*—19,58,366*	*—130,558*	162,611	32,053	...
	10,19,530	67,969	162,611	230,580	...
DEDUCT:					
Receipts on Capital Account, etc. . .	*22,051*	*1,470*	...	*1,470*	...
TOTAL CAPITAL .	9,97,479	66,499	162,611	229,110	...
REVENUE:					
General Charges	14,07,297	93,820	3,469	...	97,289
Maintenance of Lines	15,55,587	103,706	...	...	103,706
Working and Maintenance of Signal Offices	44,72,483	298,165	...	...	298,165
Suspense Accounts	*—3,588*	*—239*	...	...	*—239*
TOTAL REVENUE (*Account No. 32 E*) .	74,31,779	495,452	3,469	...	498,921
TOTAL INDIAN TELEGRAPHS, carried forward .	84,29,258	561,951	166,080	229,110	498,921

No. 32.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1902—*continued.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	R	£	£	£	£
Brought forward	84,29,258	561,951	166,080	229,110	498,921
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Cables (*Account No. 32F*)	5,70,781	38,052	...	38,052	...
Buildings	—2,500	—166	...	—166	...
Stores and other Suspense Accounts " "	—7,02,325	—46,822	55,571	8,749	...
TOTAL PERSIAN GULF SECTION	—1,34,044	—8,936	55,571	46,635	...
Persian Section:					
Telegraph lines (*Account No. 32F*)	7,548	503	...	503	...
Buildings	...	...	...	...	...
Stores and Suspense Account " "	—1,075	—72	...	—72	...
TOTAL PERSIAN SECTION	6,473	431	...	431	...
TOTAL CAPITAL	—1,27,571	—8,505	55,571	47,066	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 32G*)	80,286	5,353	789	...	6,142
Maintenance of Lines " "	52,375	3,492	...	...	3,492
Maintenance of Cable " "	2,37,502	15,833	...	...	15,833
Working and Maintenance of Signal Offices " "	2,00,010	13,334	...	...	13,334
Subsidies and Royalties " "	27,108	1,807	...	...	1,807
TOTAL PERSIAN GULF SECTION	5,97,281	39,819	789	...	40,608
Persian Section:					
General Charges (*Account No. 32H*)	72,206	4,814	716	...	5,530
Maintenance of Lines " "	65,143	4,343	...	...	4,343
Working and Maintenance of Signal Offices " "	93,519	6,234	40	...	6,274
TOTAL PERSIAN SECTION	2,30,868	15,391	756	...	16,147
TOTAL REVENUE	8,28,149	55,210	1,545	...	56,755
TOTAL INDO-EUROPEAN TELEGRAPHS	7,00,578	46,705	57,116	47,066	56,755
ADD:—Payments in England taken in reduction of receipts	...	...	54,308	...	54,308
TOTAL	7,00,578	46,705	111,424	47,066	111,063
RED SEA AND INDIA TELEGRAPH:					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26 Vic., C. 39	...	...	18,027	...	18,027
TOTAL CHARGES, TELEGRAPH DEPARTMENT	91,29,836	608,656	295,531	[illegible]	628,011
	GRAND TOTAL £			904,187	

No. 32A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	AMOUNT.
Receipts;	₹
Sale of Telegraph Stamps	68,35,456
Postage Stamps on Messages	23,13,915
State (bearing) Messages, etc.	16,36,142
From other Telegraph Administrations	5,06,377
TOTAL	1,12,91,890
Deduct;	
Payments to other Telegraph Administrations	*25,20,916*
Refunds of Over-charges and Delivery Charges	*85,183*
TOTAL DEDUCTION	*26,06,099*
NET MESSAGE REVENUE	86,85,791
NET MESSAGE REVENUE CONVERTED INTO £ AT ₹15 = £1 £	579,053

No. 32B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	India Converted into £ at ₹15=£1.	England.	TOTAL.
	₹	£	£	£
Receipts from Indian Telegraph Department	24,13,289	160,886	...	160,886
Cash collections in Gulf Section	72,685	4,846	...	4,846
" Persian Section	66,423	4,428	7,634	12,062
TOTAL	25,52,397	170,160	7,634	177,794
Deduct;				
Payments to other Administrations	...	...	*36,317*	*36,317*
NET MESSAGE REVENUE	25,52,397	170,160	*—28,683*	141,477

No. 32C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1901-1902.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines;	₹	₹	₹	₹	₹
Departmental, Railway and Canal } *Account No. 32D*	27,91,647	...	27,91,647	5,34,92,781	5,62,84,428
Under Agreement } *Account No. 32D*	36,650	...	36,650	21,09,272	21,45,922
Gilgit Lines } *Account No. 32D*	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*—56,745*	*—56,745*
TOTAL TELEGRAPH LINES	28,28,297	...	28,28,297	5,57,00,988	5,85,29,285
Telegraph Buildings;					
Signal Offices	1,178	2,64,828	2,66,006	53,90,752	56,56,758
Quarters for Staff	...	8,805	8,805	21,609	30,414
Cable Houses and Tanks	...	...	...	40,172	40,172
Store Houses	...	5,836	5,836	4,39,947	4,45,783
Workshop Buildings	...	...	...	3,38,914	3,38,914
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	1,178	2,79,469	2,80,647	62,42,000	65,22,647
Apparatus and Plant;					
Equipment of Signal Offices	1,13,699	...	1,13,699	27,02,470	28,16,169
Miscellaneous	34,722	...	34,722	1,91,682	2,26,404
TOTAL APPARATUS AND PLANT	1,48,421	...	1,48,421	28,94,152	30,42,573
Stores	4,71,749	...	4,71,749	41,37,789	46,09,538
Other Suspense Accounts	9,058	...	9,058	*—2,363*	6,695
Exchange on all Expenditure in England prior to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on Account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	4,80,807	...	4,80,807	65,50,455	70,31,262
TOTAL	34,58,703	2,79,469	37,38,172	7,13,87,595	7,51,25,767
Deduct;					
Receipts on Capital Account, etc.	*22,051*	...	*22,051*	*4,58,590*	*4,80,641*
TOTAL CAPITAL, IMPERIAL	34,36,652	2,79,469	37,16,121	7,09,29,005	7,46,45,126
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	34,36,652	2,79,469	37,16,121	7,09,81,375	7,46,97,496
Total Converted into £ at ₹15=£1 £	229,110	18,631	247,741	4,732,092	4,979,833

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1901-1902.

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES.	R
Assam Division.	
Erecting an extra wire on the line from Gauhati to Dimapur	16,539
Ditto ditto from Manipur to Tammu	—977
Erecting an extra wire and supplanting A. B. C. by B. C. D. posts from Comilla to Badarpur Junction	—58
Erecting an extra wire from Gauhati to Dimapur	—769
Bellary Division.	
Erecting two 600 lbs. wires along the M. S. Railway from Narad to Belgaum	34,302
Erecting wires along the Calicut-Cannanore Railway and dismantling the Calicut-Cannanore Road line from Calicut to Cannanore	1,345
Erecting one extra wire from Bangalore to Guntakul	21,257
Erecting a 600 lbs. iron wire from Belgaum to Bellary	27,135
Erecting an extra wire 600 lbs. per mile on the line from Poona, S. M. Railway Junction, to Belgaum Junction West	37,265
Constructing a line from Vayitri to Manantoody	13,309
Bengal Division.	
Reconstructing the departmental line from Tundla Junction post to Punjab Division Junction post, Ghaziabad	60,298
Ditto ditto from Allahabad Office terminal to Cawnpore, E. I. Railway crossing terminal	70,178
Erecting an extra 600 lbs. per mile wire from B. N. Railway Junction, Asansol, to Bankipore Office	29,755
Bombay Division.	
Erecting two wires from Bombay to Bhusawal	62,829
Constructing a telegraph line from Parbhani Railway Station to Mominabad	14,680
Reconstructing the rest of the Nandgaon-Bhusawal line with B. G. rails from Panchora to Bhusawal Office	—18,161
Reconstructing the main line, from mileage 217-18, to Sholapur Junction, 284-5	—21,366
Reconstructing the line from Sholapur Junction, mile 284 to 393—5 miles North of Raichur	39,495
Constructing the line from Bezwada to Jogiapett	—141
Extending the departmental wire from Nander to Hyderabad, Deccan	21,179
Lower Burma.	
Reconstructing the line from Insein to Letpadan	—34,742
Erecting a wire and constructing a line from Thabygone to Syrium, Syrium to Ohue	—171
Reconstruction of line from Rangoon to Toungoo	90,984
Replacing wooden posts from Toungoo to Thazi	—1,978
Reconstructing the line from Letpadan to Prome	20,401
Constructing a line from Mongpawn to Loilene	7,864
Upper Burma Division.	
Erecting a third wire from Kalewa to Tammu	—191
Eastern Bengal Division.	
Erecting a new departmental wire from Narculdanga terminal to Bheramara E. F. Cable house	11,957
Moving the Fackirabaz Cable from house to 1,325 yards back	9,979
Laying a spare cable Guttapercha core across the Pudda from Madhubdia to Gascanchanpur	—24
Erecting two wires, 600 lbs. per mile, from Parbatipur to Dhubri	24,549
Carried forward	5,36,722

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Eastern Bengal Division—*contd.*	
Brought forward	5,36,722
Laying two Guttapercha core A cables across the Ganges at Sara	14,354
Capital cost of old cable at Sara	—18,205
East Coast Division.	
Transferring departmental wires from road to Railway supports and dismantling the road line and constructing certain loops from Midnapur to Bankura	—10,838
Extending the Madras-Nellore Local wire from Nellore to Bezwada	26,329
Constructing a second line from Santragachi to Kharagpur	21,704
Erecting a 300 lbs. copper wire on the existing supports from Rajmundry to Barang	1,13,250
Cross staying the line in the Bezwada Sub-division	9,199
Cross staying the line from Rajmundry to Barang	12,808
Erecting H. D. copper wire 300 lbs. per mile from Rajmundry to Madras	90,590
Cross staying the line from Barang to Kharagpur	12,372
Dismantling the road line and transferring the wires to the Railway supports from Barang to Rambha	—16,655
Erecting a 300 lbs. per mile hard drawn copper wire on existing supports from Howrah to Barang	61,687
Dismantling the road line and erecting the wires on existing supports along the Railway from Vizagapatam Office to Samalkotta Junction	—4,429
Transferring Government wires from road to Railway supports, from Bhadrak to Jellasore	—14,422
Erecting three copper wires on existing supports from Howrah to Sini	1,16,084
Madras Division.	
Reconstructing the line and erecting an extra departmental wire from Kodalundi Junction to Shoranur Junction	37,242
Transferring the departmental wires to Railway supports, etc., from Shoranur to Eruacolum	12,393
Erecting an extra wire from Tricihnopoly Office to Madura Office	844
Reconstructing the telephone lines and opening seven new offices for the Madras Postal Telephone system	296
Reconstructing the line from Cuddapah to Guntakul	2,925
Fixing rails posts to shape the girders of the Vaigari Bridge	240
Reconstructing the line from Arkonum to Cuddapah	32,729
Connecting 11 sub-post offices by telephone with the postal exchange system at Madras	43
Central Provinces.	
Reconstruction of line and erecting an extra copper wire from Khandwa to Bhusawal	—4,299
Reconstructing the line with 24 posts per mile from Bareth Railway Office to Itarsi Railway Office	38,051
Constructing the line from Baran Post Office to Kotah Post Office	18,849
Reconstructing the line with 24 posts per mile from Agra Office Junction to Sonagir Railway Office	51,214
Reconstructing the line with 24 posts per mile from Sonagir Railway Office to Bareth Railway Office	27,137
Ditto ditto from Khandwa Junction to Itarsi Junction	18,112
Erecting a 300 lbs. copper wire from Agra Office to Itarsi Railway station	90,126
Ditto ditto from Itarsi to Bhusawal	55,339
Dismantling two copper wires 300 lbs. per mile from Asansol to Sini	—41,768
Carried forward	12,90,083

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1901-1902—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
DEPARTMENTAL LINES—*contd.*	
Brought forward	12,90,083
United Provinces of Agra and Oudh Division.	
Additions and alterations to the telephone lines, Lucknow	—338
Erecting an extra wire from Muzufferpur to Benares	—677
Punjab Division.	
Reconstructing the line from Thull to Parachinar	—5,212
Constructing the line for the Chenab Canal from Kanya to Khidarwalla	49
Dismantling the line and construction from Jhang to Chiniot and Chiniot Road to Chiniot	—10,220
Rajputana Division.	
Erecting a copper wire 300 lbs. per mile from Marwar Junction to Khandwa Office Junction with loop into Indore Office	10,105
Making permanent the line from Lambia to Pipli	—1,077
Reconstructing the line with 24 posts per mile, from Indore Railway Junction to Khandwa Office Junction	—3,286
Constructing a line from Sirdarpur to Barwani *viâ* Bag and Kooksi	—1,419
Erecting a 300 lbs. copper wire from Marwar Frontier to Marwar Junction	—1,109
Erecting a 300 lbs. copper wire from Marwar Frontier to Phulera	—1,576
Reconstructing the line at 24 posts per mile from Fatehabad-Ujjain Junction to Rutlam Railway Junction	—9,837
Reconstructing the line from Achnera Junction to East Bandikui crossing	—10,297
Reconstruction of line at 24 posts per mile from mileage 183-4 to Rutlam Railway Junction between Neemuch and Rutlam	—16,952
Erecting a 600 lbs. wire from Phulera to Bandikui	13,286
Erecting an extra wire 600 lbs. per mile from Bandikui East crossing to I. M. Railway and Agra Office Junction at Agra	14,211
Reconstructing the line with B. C. posts and B. G. rails from Luni to Marwar Junction	—752
Erecting an extra wire from Subarmati South Gate Junction Bridge to Palanpore Junction	12,250
Erecting an extra departmental wire from Agra to Delhi	19,657
Sind and Baluchistan Division.	
Reconstructing the temporary line from Miranshah to Dattakhel	9,897
Ditto ditto from Karachi to Kotri	42,926
Dismantling the five Government wires from Umarkot Junction to Umarkot	—19,316
Erecting a 300 lbs. copper wire from Umarkot Junction, mile 6¼ to Marwar Frontier	—255
Ditto ditto ditto	—168
Ditto ditto from Karachi to Hyderabad (Sind)	7
Erecting a line and five wires from Chor to Umarkot	—5,090
Erecting one 300 lbs. wire from Quetta Office to Khanai Railway Station	12,687
TOTAL	13,37,577
Minor items, each costing less than R10,000	2,45,102
Add—Share of Establishment	(*a*)2,37,402
„ Contingencies	39,490
TOTAL DEPARTMENTAL LINES	18,59,571

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES.	
Arakan Division.	
Constructing a line for the Assam-Bengal Railway from Laksam to Echhakhali	11,921
Assam Division.	
Constructing the line, permanent, for railway and dismantling temporary line along road from Dhodar Alixing to Tinsukea	65,931
Constructing the second temporary line with one 600 lbs. wire from Harangajoo to Diyako	—1,621
Constructing and making permanent a line and transferring to it the railway wire now on the road line from Dimapur to 5th mile beyond Nazira	426
Reconstructing the line from Lumding to Dimapur	—987
Constructing the temporary line from Nazira to Tinsukea	—2
Bellary Division.	
Making the railway line permanent with posts 24 per mile from Calicut to Baliapatam	—819
Constructing a line along the proposed railway from Calicut to Baliapatam	—2,892
Bengal Division.	
Reconstructing the existing road line along the railway alignment from Barun to Daltonganj	3,012
Erecting two additional telephone wires and constructing a telephone line from Magra to Memari	—73
Lower Burma.	
Constructing a line along the railway from Letpadan to Tharrawa	4,121
Ditto ditto from Bassein to Daga	7,255
Constructing the line along the railway from Daga River to Henzada	38,055
Upper Burma.	
Constructing the permanent line for the railway and transferring railway wire from road line from Nawnghkio to Hsipaw	—1,796
Constructing permanent line along railway, and transferring one wire, etc., from Sagaing to Alon	—486
Constructing a permanent line along railway for M. K. Railway in place of temporary line along Public Works Department road from Hsipaw to Lashio	43,821
Constructing the line from Sedaw (13th mile) to Noyaunghyr	109
Eastern Bengal Division.	
Erecting another wire for the use of B. C. Railway from Dum Dum Junction to Khulna	12,196
East Coast Division.	
Constructing a line along the B. N. Railway from Midnapur to Bankura and Dabra to Boojoodih	35,659
Erecting a line along the B. N. Railway from Midnapur to Dabra	7,486
Carried forward	2,21,316

(*a*) See note (*a*) at foot of the next page.

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1901-1902—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES—*contd.*	
Brought forward	2,21,316
Madras Division.	
Constructing a permanent line with B. G. rails, from Shoranur to Eruacolum	2,052
Making the line permanent with B. G. rails, 24 per mile, and adding an extra 600 lbs. wire for the Railway from Shoranur to Eruacolum	32,092
Constructing a line along the South Indian Railway from Tinnevelley Railway Station to Shenkottah Railway Station	45,630
Constructing a line along South Indian Railway with B. G. rails 20′ or 21′ long, etc., from Madura Railway Station to Pamban Channel at Tonitorai.	60,168
Central Provinces Division.	
Erecting a wire from Gondia to Balaghat and constructing a line from Balaghat to Lambia for the Satpura Railway	9,870
Erecting a wire on the present line from Gwarighat o Dookru and constructing a line from Seokree tto Gunsore, etc.	21,127
Construction of a telegraph line from Raipur to Dharmatari	—*145*
Constructing the line for the B. N. (Satpura) line from Gunsore to Neinpur	14,377
Constructing a line from Gwalior to Bhind	4,706
United Provinces of Agra and Oudh Division.	
Erecting a through wire for the O. and R. Railway from Lucknow Station to Moradabed Station	22,481
Punjab Division.	
Constructing the line for the use of the Western Jumna Canal from Rohtak to Satedan	11,870
Erecting a wire for the Jech Doab Railway from Malakwal to new Railway crossing, and constructing a new line with one wire from N. W. Railway crossing to Khairana	26,461
Constructing telegraph line with branches for the Jhelum Canal from Rasul to Shahpur	39,846
Extension of Jhelum Canal lines	9,409
Extending the Chenab Canal telegraph system, etc., from Kanya to Khai and Khidarwala to Sandyawala	7,028
Carried forward	5,[illegible]38

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES—*contd.*	
Brought forward	5,28,888
Punjab Division—*contd.*	
Shifting the line from the road along the railway and adding two wires for the Railway from Kohat to Thull	57,047
Erecting for N. W. Railway main wire from Umballa to Bhatinda	13,140
Shifting the telegraph line from the road to the railway and adding one wire for the railway from Kushalgarh to Kohat	11,536
Rajputana Division.	
Constructing a single line of 300 lbs. iron wire for J. B. Railway from Suratgarh to Bhatinda	38,310
Constructing a single wire line for the Jodhpur-Bikanir Railway from Bikanir to Suratgarh	—*1,851*
Constructing a line along the Railway from Kolal to Vijapur	11,892
Constructing a line along Agra Canal from Okhta to Muttra	13,519
Sind and Baluchistan Division.	
Constructing a line for the Begari Desert Canal from Kashmere to Regulator 53½	23,595
TOTAL	6,96,076
Minor items, each costing less than R10,000	98,980
Add—Share of Establishment	(*a*)1,19,259
Contingencies	17,761
TOTAL RAILWAY AND CANAL LINES	9,32,076
TOTAL DEPARTMENTAL RAILWAY AND CANAL LINES.	27,91,647
TOTAL CONVERTED INTO £ AT R 15 = £1	1,86,110
LINES UNDER AGREEMENT.	
Minor items, each costing less than R10,000	31,129
Add—Share of Establishment	(*a*)4,669
Contingencies	852
TOTAL LINES UNDER AGREEMENT	36,650
TOTAL CONVERTED INTO £ AT R 15 = £1	2,443

		R
(*a*) Share of Establishment	Departmental Lines	2,37,402
Ditto	Railway and Canal Lines	1,19,259
Ditto	Lines under Agreement	4,669
	As in Note (*a*), page 75	3,61,330

No. 32E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1902.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹
GAZETTED OFFICERS:				
Direction and Divisional Supervision	6,37,767	...	...	6,37,767
Account Office	31,758	...	...	31,758
Check Office and Traffic Office	14,753	...	...	14,753
Stores, Workshops and Electrician	38,548	...	...	38,548
OFFICE ESTABLISHMENTS:				
Direction	52,104	...	...	52,104
Divisional	62,169	39,520	3,27,893	4,29,582
Accounts	87,442	...	...	87,442
Message Check	80,629	...	...	80,629
Stores, Workshops and Electrician	42,462	...	...	42,462
SUBORDINATES:				
Sub-Assistant Superintendents	1,79,576	1,00,949	29,195	3,09,720
Foremen and Sub-Inspectors, etc.	16,821	88,674	...	1,05,495
Telegraph Masters and Signallers	23,652	10,358	21,80,180	22,14,190
Military Signallers	...	...	2,00,861	2,00,861
Line and Signal Office Establishments, etc.	...	2,11,296	13,073	2,24,369
Establishment, Temporary	21,820	4,954	75,061	1,01,835
Total Salaries	12,89,501	4,55,751	28,26,263	45,71,515
Furlough Allowances, etc., paid in England	52,005	...	...	52,005
Allowances for special localities, etc.	74,894	18,668	3,87,525	4,81,087
Travelling Allowances	1,28,345	72,339	95,090	2,95,774
Total Salaries and Establishments	15,44,745	5,46,758	33,08,878	54,00,381
Deduct—Charges to Capital:				
Portion charged to Works { Lines (a) 3,61,330; Buildings 153 }	*3,61,483*	...	...	*3,61,483*
Do. do. other Departments	*6,286*	*1,033*	*20,782*	*28,101*
Workshop Outturn (b) 50,181	*50,181*	...	...	*50,181*
Indo-European Telegraphs share of Account Establishment	*14,130*	...	...	*14,130*
NET CHARGE TO REVENUE	11,12,665	5,45,725	32,88,096	49,46,486
Payments to Postal Department for working Combined Offices	...	...	7,72,176	7,72,176
Apparatus and Plant	10,656	6,562	2,30,796	2,48,014
Repairs to Lines	...	9,85,478	...	9,85,478
Repairs to Buildings	...	3,477	...	3,477
Rent of Offices, etc.	1,980	7,007	23,768	32,755
Office Contingencies	24,972	7,338	1,43,631	1,75,941
Store Contingencies	1,14,100	...	...	1,14,100
Telegraph and Postage Stamps, etc.	...	...	13,776	13,776
Stationery and Printing	194,929	...	240	1,95,169
Suspense	*—3,588*	...	...	*—3,588*
TOTAL	14,55,714	15,55,587	44,72,483	74,83,784
Deduct—Outlay in England	*52,005*	...	...	*52,005*
Outlay in India	14,03,709	15,55,587	44,72,483	74,31,779
Total Converted into £ at ₹ 15 = £1 £	93,581	103,706	298,165	495,452
Charged in England £	3,469	...	...	3,469
TOTAL £	97,050	103,706	298,165	498,921

(a) *See* Note (a), page 74. (b) Charged to Stores' Capital—item ₹4,71,749 in Account No. 32C, page 71.

NO. 32F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1901-1902.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years	To end of year.
	R	R	R	R	R
PERSIAN GULF SECTION:					
Telegraph Lines	...		...	10,87,700	10,87,700
Telegraph Cables	5,70,781		5,70,781	71,56,730	77,27,511
	5,70,781	...	5,70,781	82,44,430	88,15,211
Telegraph Buildings:					
Signal Offices	—2,500	...	—2,500	5,88,654	5,86,154
Quarters for Staff	...	...	...	33,671	33,671
Cable Houses and Tanks	...	...	...	11,765	11,765
Store Houses	...	...	...	27,979	27,979
Total Buildings	—2,500	...	—2,500	6,62,069	6,59,569
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Miscellaneous	...	...	...	12,930	12,930
Stores	1,31,617	...	1,31,617	2,28,243	3,59,860
Other Suspense Accounts	—367	...	—367	1,993	1,626
Exchange on all Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	1,31,250	...	1,31,250	7,16,602	8,47,852
	6,99,531	...	6,99,531	96,23,101	1,03,22,632
Deduct—					
Receipts on Capital Account	...	...	...	56,006	56,006
TOTAL PERSIAN GULF SECTION	6,99,531	...	6,99,531	95,67,095	1,02,66,626
PERSIAN SECTION:					
Telegraph Lines	7,548	...	7,548	15,29,050	15,36,598
Telegraph Buildings:					
Signal Offices	...	...	...	45,200	45,200
Quarters for Staff	...	...	...	1,74,016	1,74,016
Total Buildings	...	...	...	2,19,216	2,19,216
Other Suspense Accounts	—1,075	...	—1,075	7,890	6,815
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
	6,473	...	6,473	18,48,634	18,55,107
Deduct—					
Receipts on Capital Account	...	...		4,100	4,100
TOTAL PERSIAN SECTION	6,473	...	6,473	18,44,534	18,51,007
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	7,06,004	...	7,06,004	1,15,75,619	1,22,81,623
Ditto Converted into £ at R 15=£1 £	47,066	...	47,066	771,708	818 774

No. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	R	R	R	R	R
GULF SECTION:					
London Office, including Constantinople Office	5,288	...	...	...	5,288
Gazetted Officers:					
Direction and supervision	38,255	10,917	...	...	49,172
Engineering and Electrician	6,433	...	42,366	...	48,799
Message Check Office and Traffic Office	...	...	..	9,600	9,600
Office Establishments:					
Direction	7,726	...	...	...	7,726
Message Check	...	...	...	9,821	9,821
Accounts	9,420	...	...	...	9,420
Stores, Workshops and Electrician	1,303	...	...	1,518	2,821
Subordinates:					
Signallers, etc.	...	...	...	1,21,222	1,21,222
Workshop Foremen	...	...	...	6,780	6,780
Cable Establishment	...	...	18,243	...	18,243
Cable Steamer Establishment	...	...	18,394	...	18,394
Medical Establishment	5,330	...	...	...	5,330
Line and Signal Office Establishment	...	12,748	...	10,406	23,154
Local Escorts Establishments	...	5,540	...	...	5,540
TOTAL	73,755	29,205	79,003	1,59,347	3,41,310
Temporary Establishment	...	...	288	553	841
Furlough Allowances, etc., paid in England	6,549	...	...	...	6,549
Travelling Allowances	1,808	4,589	2,015	3,020	11,492
Allowances for special localities	...	—2	2,800	3,443	6,241
Total Salaries and Establishment	82,172	33,792	84,106	1,66,363	3,66,433
Payments to Postal Department for working combined offices	...	...	...	480	480
Stationery and Printing	6,309	...	...	...	6,309
Repairs of Lines, Offices and Cables, etc.	...	18,452	83,949	6,903	1,09,304
Expenses of the *Berne Bureau*	...	...	...	380	380
Rent of Offices	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer	...	...	45,031	...	45,031
Provision for Crew	...	...	23,685	...	23,685
Store-keeping	1,824	...	...	...	1,824
Office Contingencies, etc.	1,818	131	731	20,844	23,524
TOTAL	92,123	52,375	2,37,502	2,00,010	5,82,010
Subsidies to Chiefs	27,108	...	...	...	27,108
GRAND TOTAL	1,19,231	52,375	2,37,502	2,00,010	6,09,118
Deduct—Outlay in England	*11,837*	...	...	...	*11,837*
Outlay in India	1,07,394	52,375	2,37,502	2,00,010	5,97,281
Outlay in India converted into £ at R15 = £1 £	7,160	3,492	15,833	13,334	39,819
Charged in England £	789	...	...	...	789
TOTAL £	7,949	3,492	15,833	13,334	40,608

No. 32H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	₨	₨	₨	₨
PERSIAN SECTION—				
London Office	2,644	...	...	2,644
Gazetted Officers:				
Direction and Supervision	32,315	...	...	32,315
Medical Officers	12,967	...	...	12,967
Office Establishments:				
Direction	4,446	...	...	4,446
Accounts	4,710	...	...	4,710
Stores	114	...	...	114
Medical	267	...	...	267
Subordinates:				
Workshop Foreman	...	...	1,200	1,200
Inspectors	...	(a) 19,992	...	19,992
Signallers, etc.,	...	...	68,015	68,015
Line and Signal Office Establishment	...	7,431	4,221	11,652
Total	57,463	27,423	73,436	1,58,322
Temporary Establishment	...	...	228	228
Furlough Allowances, etc., paid in England	8,090	...	...	8,090
Allowances for special localities, etc.	4,122	5,773	4,502	14,397
Travelling Allowances	3,668	13,519	1,519	18,706
Total Salaries and Establishment	73,343	46,715	79,685	1,99,743
Stationery and Printing	4,440	...	...	4,440
Repairs, etc., of Lines and Buildings	1,632	17,741	3,637	23,010
Office Contingencies	2,839	687	10,007	13,533
Store-keeping	146	...	...	146
Expenses of the *Berne Bureau*	...	...	190	190
Contribution towards maintenance of a Recreation Institute at Teharan	...	...	600	600
Rewards for passing examination in languages	540	...	...	540
GRAND TOTAL	82,940	65,143	94,119	2,42,202
Deduct—Outlay in England	*10,734*	...	*600*	*11,334*
OUTLAY IN INDIA	72,206	65,143	93,519	2,30,868
Outlay in India converted into £ at R15=£ 1 £	4,814	4,343	6,234	15,391
Charged in England £	716	...	40	756
TOTAL £	5,530	4,343	6,274	16,147

(a) Includes pay of the Officer in charge of Meshed Line.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1902.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Fees for coining Silver	29,755	6,41,502	6,71,257	
Assay Fees	...	1,850	1,850	
Gain on Coinage Operations	27,20,864	44,88,977	72,09,841	
Gain on Copper Coinage	3,84,310	...	3,84,310	
Sale of old stores and materials	2,046	2,494	4,540	
Miscellaneous receipts	47,420	10,707	58,127	
TOTAL, INDIA . R	31,84,395	51,45,530	83,29,925	
Total India converted into £ at R15=£1 £				555,328
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins sent to England for assay, etc. . £				41
TOTAL RECEIPTS UNDER THE HEAD "MINT" . £				555,369

CHARGES.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Establishment and Contingencies:				
Direction and Office	54,023	66,784	1,20,807	
Bullion Establishment	13,849	...	13,849	
Operative Establishment	1,26,881	1,24,739	2,51,620	
Assay Establishment	52,546	59,995	1,12,541	
Office expenses	35,763	83,419	1,19,182	
Payments to Officers of other Provinces	...	850	850	
	2,83,062	3,35,787	6,18,849	
Loss on Coinage:				
Loss on withdrawal of Light Sovereign	207	224	431	
Loss of weight in coining Gold	...	4	4	
Loss of weight in coining Silver	68,990	81,088	1,50,078	
Loss on melting Copper	...	29	29	
Loss on melting remittances	1,12,697	62,017	1,74,714	
Cost of Copper alloy	16,169	68,199	84,308	
Value of Copper used for contingent purposes	454	284	738	
Difference between Mint and Bazar value of Silver	48	...	48	
	1,98,565	2,11,845	4,10,410	
Purchase of Local Stores:				
Cost of country Coal, Oil, etc.	67,347	48,788	1,16,135	
Net Profits on Silver coinage transferred to the Gold Reserve Fund Account No. 91	26,42,803	35,83,704	62,26,507	
TOTAL, INDIA R	31,01,777	41,80,124	73,71,901	
Total India converted into £ at R15=£1 £				491,460
CHARGES IN ENGLAND—				
Cost of assay of Indian Coins			34	
Stores for India			12,535	12,569
TOTAL CHARGES UNDER THE HEAD "MINT" £				504,029

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—	₹	₹	₹	₹
Pensions and Gratuities to Mint Servants	10,136	44	13,698	23,878
Value of Stationery supplied	1,934	...	185	2,119
Value of Printing executed by Government Press	722	...	174	896
	12,792	44	14,057	26,893
Estimated Value of Mint Buildings on 31st March 1902	24,95,649	...	7,43,053	32,38,702

Note.—This does not include Absentee and Pension Allowances in England.

Statement showing Coinage at the Indian Mints, during the Year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		₹		₹		₹
Rupees	15,973,591	1,59,73,591	33,546,869	3,35,46,869	49,520,460	4,95,20,460
Quarter Rupees	2,004,085	5,01,021	...	...	2,004,085	5,01,021
Eighth Rupees	8,904,130	11,13,016	1,705,880	2,13,235	10,610,010	13,26,251
British Dollars	1,513,685	34,34,698	25,684,971	5,82,81,530	27,198,656	6,17,16,228
COPPER:						
Quarter-Annas	59,337,760	9,27,152	...	...	59,337,760	9,27,152
Half-Pice	6,882,816	53,772	...	...	6,882,816	53,772
Pie-Pieces	17,140,554	89,274	...	...	17,140,554	89,274
Straits Cents	12,434,000	2,79,765	...	...	12,434,000	2,79,765
Straits one-fourth Cents	2,036,000	11,453	...	...	2,036,000	11,453
	126,226,621	2,23,83,742	60,937,720	9,20,41,634	187,164,341	11,44,25,376

(a) Coinage operations in Madras Mint discontinued from 1st September 1899.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section D.—Civil Departments.

Revenue £1,261,198. Expenditure £11,146,799.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
General Administration	34	Expenditure	82	...	...	1,362,755
"	34A	Details of Charges under Secretariats	83	296,517	...	...
"	34B	" " Tour Charges	83	36,859	...	...
"	34C	Net Receipts in the Paper Currency Department	84	160,275	...	...
Law and Justice	35A	Receipts	85	...	482,733	...
"	35B	Expenditure	86	...	...	2,929,308
"	35C	Details of Charges under High Courts, &c.	87	232,676	...	...
"	35D	" " Civil and Sessions Courts	87	910,333	...	...
"	35E	" " Criminal Courts	87	822,728	...	...
"	35F	" " Jails	88	672,684	...	...
"	35G	" " Convict Charges	88	97,799	...	...
Police	36A	Receipts	89	...	292,576	...
"	36B	Expenditure	89	...	...	2,957,066
Marine	37A	Receipts	90	...	145,439	...
"	37B	Expenditure	93	...	...	598,249
Education	38A	Receipts	95	...	173,335	...
"	38B	Expenditure	95	...	...	1,132,334
Ecclesiastical	39	Expenditure	96	...	...	112,776
Medical	40A	Receipts	97	...	70,243	...
"	40B	Expenditure	97	...	...	864,085
Political	41	Expenditure	99	...	...	687,074
Scientific and other Minor Departments	42A	Receipts	100	...	95,872	...
"	42B	Expenditure	101	...	...	503,152
"	42C	Details of Survey Charges	102	107,156	...	...
			Total		1,261,198	11,146,799

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	...	1,20,000	1,20,000	2,40,000	
" of Lieutenant-Governors	...	...	96,000	...	96,000	96,346	97,290	...	...	...	3,85,636	
" of Chief Commissioners	3,320	44,160	...	45,467	4,467	...	...	16,822	...	...	1,14,236	
" of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	1,25,781	1,25,781	
Staff and Household Charges	(b)2,40,148	9,670	29,165	7,546	1,13,633	41,715	26,094	5,764	(a)1,42,095	(a)2,83,576	8,99,406	
Durbar Fund	2,08,935	...	...	...	...	...	...	...	...	...	2,08,935	
												22,24,794
Executive Council	4,03,773	...	...	...	...	...	6,666	...	1,34,673	1,30,412	6,75,524	
Legislative Council	66,463	...	14,065	...	35,314	7,312	...	...	4,542	5,287	1,32,983	
Military Secretary: Salaries, Establishment, etc.	5,08,829	...	...	...	...	...	...	...	...	...	5,08,829	
Public Works Secretary: Salaries, Establishment, etc.	3,33,403	...	...	...	...	...	...	...	...	...	3,33,403	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	16,20,007	1,56,717	2,78,326	1,21,140	6,08,324	3,66,799	2,71,199	30,533	3,88,556	6,06,164	44,47,765	
Tour Charges (as per Details in Account No. 34B)	3,21,661	30,690	20,032	3,463	37,239	68,601	45,060	12,338	11,593	2,214	5,52,891	
												66,51,395
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	2,82,771	2,71,317	...	...	1,71,441	...	7,25,529	
Financial Commissioner	...	...	1,18,878	...	...	...	1,66,773	20,103	...	...	3,05,754	
Inspector General of Stamps, Registration, and Excise	...	31,276	...	52,972	...	50,628	57,220	...	...	19,335	2,11,431	
Commissioners: Salaries, Establishments, etc.	...	2,01,275	4,29,342	55,246	6,02,617	4,91,025	3,19,368	—1,414	...	2,58,919	23,56,378	
												35,99,092
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	4,06,913	1,06,719	2,98,982	55,226	3,72,048	3,07,322	1,85,819	...	2,79,507	2,88,943	23,01,479	
Accountant General, Public Works Department	2,35,831	...	...	...	...	...	...	...	...	...	2,35,831	
Paper Currency Department (*vide* Acct. No. 34C)	1,24,247	...	31,223	...	...	14,042	14,915	...	31,870	83,493	2,99,790	
Reserve Treasury	8,003	...	...	...	...	...	...	...	...	...	8,003	
Allowances to Presidency Banks	1,92,990	...	...	...	...	...	...	...	27,181	56,474	2,76,645	
												31,21,748
General Establishment of Local Funds (including Wards Establishment)	1,790	34,082	...	2,870	2,56,906	76,636	1,44,459	12,708	3,14,892	1,13,270	9,57,613	9,57,613
TOTAL CHARGES IN INDIA . R	49,27,113	6,14,589	13,16,013	3,43,930	24,09,319	17,91,743	13,34,863	96,854	16,26,350	20,93,868		1,65,54,642
Total India converted into £ at R15=£1											£	1,103,643

CHARGES IN ENGLAND:	
Salaries of the Secretary of State and Council for India and Establishment	130,519
Auditor and Assistants under the Government of India Act, 1858, s. 52	7,374
Store Department: Wages of artificers and labourers, etc.	23,792
Law Charges	91
Bank of England and Bank of Ireland for management of debt	48,629
Postage of despatches to India	369
Telegrams to India	5,978
Books and Newspapers supplied to India, not invoiced as Stores	945
Passage to India of Probationers for the Financial Department	149
Portrait of Lord Elgin for Government House, Calcutta	331
Office Contingencies	13,073
Stores for India:	231,250
Currency Notes, etc.	27,862
TOTAL CHARGES IN ENGLAND £	259,112
TOTAL GENERAL ADMINISTRATION CHARGES . £	1,362,755

(a) Includes R90,000 and R1,07,509 Expenditure from Contract Allowances in Madras and Bombay, respectively.
(b) Includes R60 on account of the Staff and Household charges of the Governor of Bombay.

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1902.

	R	R
INDIA, GENERAL.		
Secretariats:		
Legislative Department	1,49,967	
Financial Department	2,98,537	
Home Department	2,90,935	
Foreign Department	4,59,445	
Revenue and Agricultural Department	2,09,103	
Director General of Statistics	91,301	
Translator's Department	7,792	
Officer in charge of the Records of the Government of India	28,539	
Imperial Library	84,388	
		16,20,007
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	1,04,744	
Revenue Department	51,973	
		1,56,717
BURMA.		
Salaries, Establishment, and Contingent Charges:		
Public Department	2,35,989	
Translator's Department	42,337	
		2,78,326
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges	. .	1,21,140
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	1,71,207	
Revenue and General Departments	1,37,693	
Financial and Municipal Departments	1,48,856	
Marine Department	13,426	
	4,71,182	
Allowance and Contingent Charges	(a) 1,05,781	
Translator's Department	26,627	
Librarian's Department	4,734	
		6,08,324
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	. .	3,66,799
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	. .	2,71,199
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges	. .	30,533
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	1,90,060	
Revenue Department	97,562	
Translator's Department	29,565	
Local and Municipal Department	71,369	
		3,88,556
BOMBAY.		
Secretaries to Government:		
Political, Secret, etc., Departments	1,94,367	
Revenue and Financial Departments	1,92,642	
Separate Department	17,506	
Translator's Department	39,426	
General, Educational, Marine, etc., Departments	1,57,533	
Secretariat Record Office	4,690	6,06,164
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 34 . R		44,47,765
Total India converted into £ at R15=£1 . £		296,517

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Municipal and Marine Departments.

No. 34B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Tour and Extra Allowances to Clerks and Servants	...	...	362	...	426	...	262	...	...	...	1,050
Travelling Allowances	79,911	13,485	19,570	3,816	707	7,288	2,331	1,390	3,324	—9	1,31,813
Special Train	39,622	...	...	...	6,151	15,825	725	...	...	...	62,323
Posting Bullock Train and Railway Train hire	11,339	...	...	...	8,156	7,440	22,853	1,570	...	...	51,358
Purchase and Repair of Tents, and Camp, Establishment and Furniture	57,960	11,054	...	40	3,155	20,992	8,342	9,087	7,808	...	1,18,438
Temporary Establishment	6,658	2,767	...	71	401	...	...	...	390	...	10,287
Miscellaneous	126,171	3,384	100	—464	18,243	17,056	10,547	291	71	2,223	1,77,622
TOTAL TOUR CHARGES AS IN ACCOUNT No. 34 . R	3,21,661	30,690	20,032	3,463	37,239	68,601	45,060	12,338	11,593	2,214	5,52,891
Total India converted into £ at R15=£1										£	36,859

No. 34C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1902.

RECEIPTS.	R	R
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XXI of 1896—*see* Account No. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	14,358	
TOTAL RECEIPTS	R	34,84,778

Note.—Amount of Securities held on the 31st March 1902 was as follows:—

	Amount.	Cost Price.
	R	R
3½ per cent.	8,15,95,000	8,00,00,000
3 "	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,946

CHARGES.	R	R
Charges in the Department—		
Salaries and Establishment Charges	2,68,851	
Travelling Allowances	1,242	
Purchase of Stationery	186	
House, Lighting, Police, and Water Rates	5,422	
Service Telegrams	1,510	
Purchase of Service Stamps	4,252	
Cost of Chests, Bags, and Locks	1,631	
Dead Stock (Cost of Office Furniture, etc.)	1,001	
Freight on Note Forms, etc., paid in India	566	
Charges for Remittance	663	
Contingencies	14,466	
As in Acct. No. 34 R		2,99,790
Charges in other Departments—		
Salary	4,621	
Pensions and Gratuities	16,764	
Cost of Note Forms received from England, including freight	4,45,100	
Value of Stationery supplied	3,440	
Value of Printing executed by Government Press	7,454	
Repairs of Buildings and other Public Works Charges connected with the Department	3,03,487	
		780,866
TOTAL CHARGES	R	10,80,656
NET PROFIT IN 1901-1902	R	24,04,122
Do. converted into £ at R15=£1	£	100,275

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Unclaimed and Escheated Property	18,539	11,049	28,905	7,729	28,707	19,058	9,664	490	16,293	28,949	1,69,383
Court Fees realized in Cash	1,662	21,790	272	1,007	46,354	1,03,647	4,118	393	26,147	8,505	2,13,895
General Fees, Fines, and Forfeitures	36,764	64,085	4,16,610	62,692	6,82,838	3,04,018	2,89,434	31,278	7,09,437	2,72,548	28,69,704
Pleadership Examination Fees	...	973	...	3,380	29,548	16,004	...	...	7,840	395	58,140
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	391	...	821	2,385	37,425	1,314	...	34,316	76,652
Other Receipts	4	2,139	1,630	382	10	12	30,369	900	13,944	5,382	54,772
Miscellaneous	193	1,521	960	1,603	13,406	2,395	461	1	5,950	14,123	40,613
TOTAL COURTS OF LAW	57,162	1,01,557	4,48,768	76,793	8,01,684	4,47,519	3,71,471	34,376	7,79,611	3,64,218	34,83,159
Jails:											
Sale-proceeds of Jail Manufactures	13,076	2,47,298	3,55,821	16,947	13,49,881	3,02,807	1,76,517	4,345	5,46,540	1,00,237	31,13,469
Convict Receipts at Port Blair	3,39,437	...	...	...	...	...	...	...	...	...	3,39,437
Hire of Convicts	1,566	1,084	17,559	12,815	244	17,944	60,784	...	16,097	73,447	2,01,540
Other Jail Receipts	4,817	—120	17,387	1,180	19,130	15,434	11,006	496	8,066	25,994	1,03,390
TOTAL JAILS	3,58,896	2,48,262	3,90,767	30,942	13,69,255	3,36,185	2,48,307	4,841	5,70,703	1,99,678	37,57,836
TOTAL RECEIPTS UNDER LAW AND JUSTICE	4,16,058	3,49,819	8,39,535	1,07,735	21,70,939	7,83,704	6,19,778	39,217	13,50,314	5,63,896	72,40,995
Total India converted into £ at R15=£1 . £											482,733

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:											
Salaries, Establishments and Contingencies of—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
High Courts (as per details in Account No. 35C)	...	...	...	...	11,69,343	4,54,270	...	...	5,75,715	6,46,178	28,45,506
Chief Courts (as per details in Account No. 35C)	...	...	2,62,446	...	...	...	3,82,185	...	...	...	6,44,631
Judicial Commissioner	5,267	62,792	67,366	...	...	1,43,283	...	17,508	...	47,166	3,43,382
Law Officers	3,992	3,733	76,327	10,487	3,65,127	1,75,410	1,41,653	2,596	1,60,130	2,16,103	11,55,558
Administrator General	8,784	...	...	...	...	...	...	...	1,800	3,187	13,771
Civil and Sessions Courts (as per details in Account No. 35D)	83,758	1,31,583	1,65,993	1,95,678	49,62,272	24,25,310	12,07,900	50,287	25,12,472	19,19,739	1,36,54,992
Criminal Courts (as per details in Account No. 35E)	1,58,673	7,53,638	21,10,475	4,06,150	25,58,776	19,30,409	16,30,864	99,149	12,73,559	14,19,231	1,23,40,924
Coroner's Court	...	...	...	...	7,384	...	...	...	...	11,910	19,294
Presidency Magistrate's Court	...	...	...	...	75,501	...	...	...	59,755	77,672	2,12,928
Courts of Small Causes	3,979	31,901	38,166	...	1,63,680	79,022	27,911	...	93,862	2,37,030	6,75,551
Pleadership Examination Charges	...	15	...	221	10,535	15,952	...	...	5,844	272	32,839
Refunds	4,678	7,716	94,985	7,741	89,836	46,513	47,278	1,548	89,956	28,947	4,19,198
TOTAL COURTS OF LAW	2,69,131	9,91,378	28,15,758	6,20,277	94,02,454	52,70,169	34,37,791	1,71,088	47,73,093	46,07,435	3,23,58,574
Jails:											
Jails (as per details in Account No. 35F)	77,191	5,29,070	11,75,513	1,54,737	29,92,217	16,89,551	11,17,906	36,289	13,75,940	9,41,843	1,00,90,257
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	14,66,989	...	...	...	...	...	...	...	...	...	14,66,989
Convict Charges at Straits Settlements	3,308	...	...	...	...	...	...	...	...	...	3,308
Refunds	...	121	43	...	102	108	...	...	37	332	743
TOTAL JAILS	15,47,488	5,29,191	11,75,556	1,54,737	29,92,319	16,89,659	11,17,906	36,289	13,75,977	9,42,175	1,15,61,297
TOTAL CHARGES IN INDIA . ₹	18,16,619	15,20,569	39,91,314	7,75,014	1,23,94,773	69,59,828	45,55,697	2,07,377	61,49,070	55,49,610	4,39,19,871

CHARGES IN ENGLAND:		
Total India converted into £ at ₹15 = £1 .	£	2,927,991
Passage and outfit allowance of a Judge of the High Court at Calcutta	£	300
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc.	£	204
		504
Stores for India; Tea Roller and Dyer, etc., for Port Blair		813
TOTAL CHARGES UNDER LAW AND JUSTICE	£	2,929,308

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1902.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Salaries of Judges (a)	1,73,812	(b)6,37,699	3,02,189	2,64,021	3,03,239	(b)3,52,769	20,33,729
Appellate Branch: Salaries, Establishments and Contingencies	46,918	3,20,125	1,52,081	1,18,164	2,72,476	1,03,647	14,56,408
Original Branch: Salaries, Establishments and Contingencies	41,716	2,11,519	...	...		1,89,762	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B. R	2,62,446	11,69,343	4,54,270	3,82,185	5,75,715	6,46,178	34,90,137
Total India converted into £ at R15=£1 . £							232,676

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs. (a)	41,219	1,06,732	1,05,724	70,157	24,17,399	11,94,913	6,98,652	30,114	10,55,567	8,99,610	66,20,087
Establishment	18,007	15,306	22,846	62,795	11,32,321	5,61,771	1,51,370	6,357	6,91,273	5,87,038	32,49,085
Ditto, Judicial Record.	...	...	...	...	...	82,922	11,485	325	...	...	94,732
Service of Processes	20,824	...	4,288	44,698	8,67,649	4,73,978	2,44,674	8,473	6,18,544	2,86,550	25,69,678
Travelling Allowances	2,456	6,133	6,328	1,394	27,561	18,330	16,368	1,500	10,200	34,161	1,24,431
Diet of Witnesses	...	...	18,362	2,816	36,380	32,831	...	...	58,545	44,594	1,93,528
Service Postage	264	909	1,126	878	28,933	12,229	49,337	1,122	19,264	21,415	1,35,477
Other Contingent Charges	988	2,503	4,862	12,939	1,21,427	48,336	36,014	2,396	58,949	34,631	3,23,045
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	11,740	11,740
Remuneration to copyists	...	...	2,457	...	3,30,602	...	...	...	130	...	3,33,189
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35 B.	83,758	1,31,583	1,65,993	1,95,678	49,62,272	24,25,310	12,07,900	50,287	25,12,472	19,19,739	1,36,54,992
Total India converted into £ at R15 = 1 £											910,333

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Part (c) of Salaries of Magistrates and Deputy Commissioners (a)	25,256	1,56,240	4,19,471	1,09,859	5,22,844	5,49,487	3,15,556	17,481	1,21,801	2,91,874	25,29,869
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	30,688	1,94,803	5,64,645	1,35,556	9,66,919	6,69,513	3,96,034	26,299	6,26,508	5,84,948	41,95,913
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	44,201	17,063	33,736	...	32,716	1,47,822	1,05,589	2,864	14,575	84,100	4,82,666
Establishments	39,105	1,91,288	4,10,347	86,171	6,53,334	3,03,212	4,16,384	21,450	2,48,578	1,47,496	25,17,365
Travelling Allowances	4,757	22,011	1,19,392	19,757	1,22,047	67,886	77,413	6,320	84,304	1,32,131	6,56,018
House-rent and other Allowances.	1,931	291	9,759	859	3,411	...	10,938	2,594	10,044	158	39,985
Diet and Road Money to Witnesses and accused persons.	764	29,166	2,66,400	4,126	55,177	88,745	1,16,327	6,490	84,017	86,966	7,38,178
Service of Processes	...	97,105	1,83,689	16,226	92,956	...	...	...	969	...	3,90,945
Service Postage	2,186	14,997	22,833	6,904	28,443	17,464	92,621	5,549	11,472	42,559	2,45,028
Other Contingent Charges	11,482	30,674	80,203	26,692	80,929	86,280	1,00,002	10,102	71,291	11,512	5,09,167
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	38,473	38,473
Deduct—Recoveries	*1,697*	...	...	...	...	...	...	...	...	*986*	*2,683*
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35 B. R	1,58,673	7,53,638	21,10,475	4,06,150	25,58,776	19,30,409	16,30,864	99,149	12,73,559	14,19,231	1,23,40,924
Total India converted into £ at R15=£1 . £											822,728

(a) Including Exchange Compensation Allowance.
(b) Includes R3,288, and R777 for travelling allowance to Judges in Bengal and Bombay respectively.
(c) The remaining part is charged under "Land Revenue."

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Inspection and General Superintendence	...	...	45,714	...	53,481	39,135	41,429	...	38,368	34,922	2,53,049
Presidency Jails	...	...	...	...	1,34,628	...	...	...	1,03,526	89,634	3,27,788
Central Jails	...	2,31,873	4,81,920	...	6,84,974	5,92,877	1,81,757	...	4,19,970	2,49,320	28,42,601
District Jails	61,882	1,32,698	3,43,054	1,12,531	7,76,651	7,81,292	4,94,538	28,062	2,13,443	3,08,654	32,52,805
Subsidiary Jails	9,268	5,422	76,401	19,639	1,53,085	60,860	66,572	3,579	1,45,141	59,823	5,99,790
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	1,74,497	...	...	1,02,411	2,76,908
School of Industry	...	...	...	...	...	4,478	3,701	...	...	...	8,179
Charges for Moving Prisoners	...	15,348	32,378	2,156	53,754	38,556	31,285	1,959	46,151	24,617	2,46,204
Jail Manufactures	6,041	1,43,729	1,96,046	20,411	11,35,644	1,72,353	1,24,127	2,689	4,09,341	67,621	22,78,002
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	4841	4,841
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	77,191	5,29,070	11,75,513	1,54,737	29,92,217	16,89,551	11,17,906	36,289	13,75,940	9,41,843	1,00,90,257
Total India converted into £ at R15 = £1											£ 672,684

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1902.

INDIA, GENERAL.	R
Salary and Establishment of the Superintendent, including Judicial Establishment	1,28,790
Police Establishment	1,43,782
Medical, Commissariat, and other Establishments	1,55,421
Ecclesiastical Establishment, Chaplain	7,846
Commissariat Supplies	5,45,965
Stores, Clothing, Tools, etc.	2,30,623
Passage and Subsistence Money to Convicts	1,41,206
Freight	1,07,092
Miscellaneous Contingencies	6,264
Refunds	...
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B.	R 14,66,989
Total India converted into £ at R15 = £1	£ 97,799

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	22,909	848	54,304	491	8,254	67,272	5,82,027	24,658	360	61,253	8,22,376
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	7,729	11,112	1,504	43,999	21,161	61,361	5,500	1,76,699	1,69,751	4,98,816
Recoveries on account of Presidency Police	...	...	...	...	83,370	...	...	...	29,894	1,58,088	2,71,352
Recoveries on account of Village Police	..	...	...	2,041	4,23,482	938	4	...	...	...	4,26,465
Cash Receipts under the Arms Act	24	...	638	13	80	34	379	214	1	167	1,550
Fees, Fines, and Forfeitures	10,925	1,57,675	2,86,233	98,134	5,48,747	3,60,285	98,281	2,402	3,29,574	2,32,837	21,25,093
Contributions for Pensions	1,317	3,048	2,894	409	...	6,345	2,325	23	2,360	3,801	22,522
Miscellaneous	6,717	4,009	17,261	86,064	7,847	31,253	11,846	725	37,359	32,382	2,35,463
TOTAL POLICE RECEIPTS . R	41,892	1,73,309	3,72,442	1,88,656	11,15,779	4,87,288	7,56,223	33,522	5,76,247	6,58,279	44,03,637
Total India converted into £ at R15 = £1 . £											293,576

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Presidency Police	...	...	...	...	8,20,126	...	...	...	2,78,403	4,43,375	15,41,904
Provincial Superintending Officers of the District Police	...	51,165	1,30,556	...	1,63,434	1,65,374	1,33,556	11,308	1,51,630	1,04,952	9,11,9[illegible]5
District Executive Force: District Superintendents and Assistants(a)	43,697	1,67,036	5,56,649	94,952	4,57,867	4,84,372	3,51,540	18,059	3,09,208	2,58,230	27,41,676
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	26,258	26,258
Inspectors, Constables, etc. (a)	4,00,668	9,89,212	25,71,380	3,54,264	31,10,237	33,04,517	18,96,609	1,14,075	25,68,390	30,77,444	1,83,[illegible],802
Police Hospitals—Establishments and Charges	2,052	15,222	...	6,088	36,607	26,705	...	...	24,404	1,756	1,12,834
Police Training Schools	...	288	695	...	13,468	37,811	...	...	6,923	...	59,185
Office and other Establishments	5,484	1,129	66,145	12,081	1,64,152	93,789	4,808	348	1,13,601	1,78,437	6,39,974
Clothing	23,497	39,019	1,30,006	18,857	1,49,689	2,55,171	74,089	—1,075	1,63,486	2,23,818	10,76,557
Arms, Accoutrements, and Ordnance Stores	3,015	19,432	35,457	4,372	14,683	57,384	19,269	3,450	46,844	35,923	2,39,829
Rewards	1,514	3,675	84,167	2,561	22,917	49,189	14,679	916	4,515	6,946	1,91,079
Rents, Rates and Taxes	5,696	3,267	20,651	1,875	28,332	7,994	164	165	17,632	6,877	92,053
Service Postage and Telegrams	4,876	15,276	17,718	6,675	54,643	35,771	51,717	3,126	36,779	64,690	2,91,25[illegible]
Travelling and Tour Charges	25,109	61,790	2,44,475	30,143	2,11,852	2,44,342	1,63,216	7,700	2,50,901	2,48,518	14,88,106
House-rent and other Allowances	6,182	18,429	83,296	28,144	2,09,218	1,61,638	59,109	4,157	2,44,803	18,035	8,33,611
Petty Construction and Repairs	—4,125	42,819	1,59,045	46,913	1,48,259	...	30,335	2,457	1,07,182	63,945	5,96,830
Purchase, hire, etc., of Boats	...	...	7,360	9,842	54,774	...	...	...	583	380	72,939
Compensation for dearness of Provisions	1,495	1,350	...	7,106	14,543	...	—943	...	...	37,657	61,208
Miscellaneous	16,736	17,897	76,275	29,444	83,878	55,453	29,261	2,611	50,204	64,575	4,26,334
TOTAL DISTRICT EXECUTIVE FORCE . R	5,35,896	13,95,841	40,53,319	6,53,317	47,75,119	48,14,136	26,93,853	1,56,049	39,45,521	43,14,104	2,73,37,155
Municipal and Cantonment Police	...	...	20,143	...	43,007	...	5,86,105	24,117	...	47,665	7,21,040
Village Police	...	...	25,218	1,683	4,45,062	30,93,448	...	...	4,815	9,80,604	45,50,830
Special Police	...	...	52,36,012	10,37,590	1,53,017	3,259	3,53,986	1,67,382	14,989	4,60,699	74,26,934
Railway Police	38,610	21,668	21,905	7,026	1,68,097	1,52,908	2,79,946	634	1,04,816	1,01,074	8,96,684
Thuggee and Dacoity	1,28,544	...	...	...	...	...	...	...	...	...	1,28,544
Cattle Pounds	2,128	71,565	5,538	22,199	25,857	1,37,658	39,144	2,077	2,40,442	90,579	6,37,187
Steam Boiler Inspection Establishment and Charges	...	...	20,666	...	39,048	...	...	...	8,456	41,853	1,10,023
Miscellaneous	...	...	367	...	...	829	3,505	186	...	...	4,887
Refunds	30	1,251	7,092	524	18,334	2,161	2,887	12	32,180	9,426	73,897
TOTAL CHARGES IN INDIA . R	7,05,208	15,41,490	95,20,816	17,22,339	66,51,101	83,69,773	40,92,982	3,61,765	47,81,272	65,94,334	4,43,41,080
Total India converted into £ at R15 = £1 . £											2,956,072
CHARGES IN ENGLAND: Passage to India of Assistant Superintendents on appointment, etc. . £											994
TOTAL POLICE CHARGES . £											2,957,066

(a) Including Exchange Compensation Allowance.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1902.

	India, General.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	R	R	R	R	R	R
Pilotage Receipts	...	...	...	11,24,942	...	11,24,942
Cost of Work executed for Port and Local Funds and for Private Individuals	1,25,983	...	...	...	...	1,25,983
Hire of Vessels	2,67,002	...	...	...	...	2,67,002
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	51,726	2,763	38	694	...	55,221
Miscellaneous	...	700	...	...	...	700
Registration and other Fees:						
Fees realized at the Shipping Office	...	2,840	...	57,819	60,695	1,21,354
Examination Fees	...	1,908	...	3,690	...	5,598
Other Fees	...	...	...	84	...	84
Freight, Passage, and Tonnage	...	5,082	...	...	...	5,082
Miscellaneous:						
Deductions for Mess Money	...	...	...	12,536	...	12,536
Coast Light Dues	...	3,59,979	...	...	...	3,59,979
Survey Fees	...	7,487	...	39,337	...	46,824
Contribution	...	...	...	350	...	350
Other Items	27,414	9,435	...	19,077	...	55,926
TOTAL MARINE RECEIPTS . R	4,72,125	3,90,194	38	12,58,529	60,695	21,81,581
Total India converted into £ at R15=£1 . £						145,439

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1902.

	Salaries and Establishments.	Contingencies.	R
IMPERIAL CHARGES:—INDIA, GENERAL.			
General Supervision and Accounts.	R	R	
Naval Commander-in-Chief, India Station	10,000	...	10,000
Director and Deputy Director of the Royal Indian Marine	89,277	9,644	
Examiner of Marine Accounts	55,412	1,822	
	1,44,689	11,466	1,56,155
Marine Survey Establishments.			
Superintendent, Scientific and other Officers	77,716	4,718	
Office Establishment	7,132		
	84,848	4,718	89,566
Miscellaneous Shore Establishments.			
Perim Light-house	3,438	4,234	
Miscellaneous	21,193	...	
	24,631	4,234	28,865
	Kidderpore.	Bombay.	
Dockyards.			
Staff Officer's Department	14,877	17,296	
Constructor's Department	15,342	22,762	
Factory Branch	25,216	40,173	
Builder's Branch	10,575	19,342	
Store-Keeper's Department	26,919	39,943	
Cashier's Office	8,794	14,177	
Dockyard Dispensary	673	3,383	
Wages of Artificers and Labourers	3,68,281	7,60,782	
Miscellaneous	11,665	3,775	
	4,82,342	9,21,633	
Deduct—Charged to other Departments and Local Governments	*3,15,872*	*3,46,856*	
	1,66,470	5,74,777	7,41,247

Gross Tonnage.	Indicated Horse-Power.			
		Salaries and Allowances of Officers and Men afloat.		
		Harbour and Sea-going Vessels.		
2,723	2,304	Troopship "Clive"	54,175	
2,246	1,077	Troopship "Canning"	61,600	
1,524	2,202	Troopship "Dalhousie"	69,351	
1,125	2,157	"Mayo"	37,975	
903	1,277	Despatch Vessel "Lawrence"	34,865	
602	1,669	"Elphinstone"	29,446	
960	2,028	"Minto"	40,649	
5,434	9,366	"Hardinge"	1,02,610	
		Contingencies	10,670	
				4,41,341
		Carried forward . R		4,41,341
				10,25,833

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1902—*continued.*

Gross Tonnage.	Indicated Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	R	R
		Brought forward		10,25,833
		Salaries and Allowances, etc.—Brought forward		4,41,341
		Inland Steamers and Flats.		
117	90	Steamer "Comet"	17,664	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II	27,023	
270	360	"Sladen," including Flats C and D	20,291	
172	316	"Bhamo"	19,439	
		Contingencies	1,406	
				85,823
		Marine Survey.		
515	650	Steam-cutter "Investigator"	28,806	
70	101	"Nancowry" (Marine Survey Boat Party)	5,526	
		Contingencies	510	
				34,842
		Small Steamers and Launches.		
		Sub-Marine Mining Vessels, Bombay—		
93	347	"Muzbee"	7,551	
15	30	"Tickler"		
		" " " Calcutta—		
94	221	"Panther"	6,414	
19	...	"Cobra"		
		" " " Karachi—		
15	25	"Sapper"	5,220	
54	138	"Miner"		
		" " " Rangoon—		
93	382	"Tamil"	8,121	
15	30	"Handy"		
...	...	"Flat"		
		Vessels in Ordinary, Calcutta—		
569	...	Hulk "Quangtung"	4,462	
400	...	Flat "Ganges"	1,088	
...	...	"Leopard" and "Koladyne"	3,000	
		Vessels employed on Military Services and Special Defences at—		
		Aden R 4,160		
		Bombay " 8,044		
		Calcutta " 4,584		
		Karachi " 5,879		
		Rangoon " 4,150		
		Madras " 2,187		
			29,004	
		Contingencies	1,468	
				66,328
		Viceroy's Yacht Establishment.		
		"Maud" and "Lytton"	5,523	
		Contingencies	23	
				5,546
		Yard Craft Establishment.		
		Yard Craft, "Calcutta"	15,876	
		Ditto, "Bombay"	53,036	
		Contingencies	43	
				68,955
		General Duty and Leave Allowances	11,545	
		Contingencies	75	
				11,620
		Indian Allowance.		
		Allowance to R. I. M. Officers serving on the Floating Defences	12,169	
				12,169
		Shore Allowance.		
		Shore Allowances to R. I. M. Officers	10,642	10,642
		Total Salaries and Allowances, etc		7,37,266
		Victualling of Officers and Men afloat.		
		Purchase of Provisions for European and Native Crews	1 74,823	
		Allowances in lieu of Provisions	42,623	
		Purchase of water for Royal Indian Marine Vessels	22,422	
				2,39,868
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
		Timber and Spars	1,60,032	
		Metals and Metal Articles	1,44,055	
		Coals and other Fuel	5,56,810	
		Hemp, Canvas, Rope, etc.	1,47,592	
		Paint materials, Oils, Tar, Tallow, etc.	3,11,916	
		Freight, Carriage, etc.	28,402	
			13,48,807	
		Deduct—Value of supplies to, and of Stores used on works for, other Departments and Local Governments	*15,09,675*	
				—1,60,868
		Carried forward R		18,42,099

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1902—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	₹	₹	₹
Brought forward		18,42,099	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		5,045	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	44,943		
Passage and Conveyance of Officers and Men	25,571		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	2,83,167		
Medical Stores	1,410		
Freight on Europe Stores	42,262		
Miscellaneous	7,878		
		4,05,231	
TOTAL CHARGES, INDIA, GENERAL			22,52,375

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	₹	₹	₹	₹	₹	₹	
Salaries and Allowances of Officers and Men afloat	1,28,427	21,842	63,813	...	9,789	2,23,871	
Victualling of Officers and Men afloat	...	3,338	20,945	...	...	24,283	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	2,15,511	22,188	84,184	...	14,208	3,36,091	
Purchase and hire of Ships and Vessels	1,31,926	24,701	10,000	...	...	1,66,627	
Pilotage, Pilot Establishments, and Vessels	...	1,824	6,93,505	...	1,102	6,96,431	
Marine Establishments	61,567	...	79,877	13,265	20,017	1,74,726	
Miscellaneous Shore Establishments	38,057	...	...	...	...	38,057	
Subsidies to Steam-boat Companies	1,03,374	20,000	33,786	...	...	1,57,160	
Miscellaneous— Other Miscellaneous Charges	24,159	239	28,097	...	1,999	54,494	
State Yacht Establishments	1,970	...	5,272	...	...	7,242	
Light-Houses and Light-Ships	1,23,907	...	...	...	...	1,23,907	
Refunds	847	...	2,361	...	...	3,208	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	8,29,745	94,132	10,21,840	13,265	47,115	20,06,097	20,06,097
TOTAL CHARGES IN INDIA						₹	42,58,472
Total India converted into £ at ₹15=£1						£	283,898

CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	107,333		
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	62,357		
Cost of alterations to Torpedo Boat Defence Vessels, etc.	2,932		
Allowances of Marine Officers whilst under instruction	464		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	416		
		173,502	
Stores for India:			
For Bengal: Coal	248		
Miscellaneous Stores	35,735		
For Bombay: Coal	39,296		
Miscellaneous Stores	65,570	(a) 140,849	
TOTAL CHARGES IN ENGLAND		£	314,351
TOTAL MARINE CHARGES		£	598,249

(a) Includes £5 11s being the balance of the cost of the Indian Troopship "Hardinge."

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1902—*continued.*

DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	R	R	R	R	R	R
Pilot Vessels.						
P. V. "Alice"	...	...	12,489	...	...	12,489
" "Sarasvati"	...	...	12,738	...	...	12,738
" "Fame"	...	...	12,458	...	...	12,458
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	5,879	...	...	...	...	5,879
B. G. S. "George"	15,073	...	...	...	...	15,073
Schooner "Victoria"	994	...	...	...	...	994
" "Pearl"	524	...	...	...	...	524
Steamer "Brahmakund"	...	16,656	...	...	...	16,656
" "Guide"	...	...	25,048	...	...	25,048
Yacht "Sonamukhi"	...	2,605	...	...	...	2,605
Steam Launch "Enchantress"	...	...	1,080	...	...	1,080
" " "Kestrel"	...	1,966	...	...	...	1,966
" " "Osprey"	...	615	...	...	...	615
Flat "Mooltan" / Steamer "Jhelum"	...	...	...	...	9,789	9,789
Steam Launch Establishment and Contingencies	1,05,957	...	...	...	...	1,05,957
Total Salaries, etc. R	1,28,427	21,842	63,813	...	9,789	2,23,871
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	64,678	...	...	64,678
Volunteers' and Leadsmen's Allowances	...	...	20,158	...	...	20,158
Pilotage Allowance, Free List / Pilotage Allowance, Licensed List	...	1,824	5,11,204 / 78,703	...	...	5,91,731
Surgeon at the Sandheads	...	...	3,898	...	...	3,898
Mess, Passage and Miscellaneous	...	...	14,864	...	1,102	15,966
Total Pilotage, etc. R	...	1,824	6,93,505	...	1,102	6,96,431
Marine Establishments.						
Port Officer's Department	58,891	...	30,986	...	...	89,877
Agent for Government Consignments	...	...	...	4,010	...	4,010
Shipping Office	...	...	25,136	...	19,534	44,670
Marine Court	1,935	...	62	...	483	2,480
Survey of Steam Vessels	741	...	23,693	...	...	24,434
Establishment and Miscellaneous	...	...	...	9,255	...	9,255
Total Marine Establishments R	61,567	...	79,877	13,265	20,017	1,74,726
Miscellaneous Shore Establishments.						
Salaries of Officers	7,148	...	...	...	...	7,148
Staff and Shore Allowances to Officers	7,173	...	...	...	...	7,173
Establishments and Contingencies	23,736	...	...	...	...	23,736
Total Shore Establishments R	38,057	...	...	...	...	38,057
Other Miscellaneous Charges.						
Shipping Fees and Sundries	704	...	225	...	...	929
Harbour Master's Fees for Sea-going and Inland Vessels	192	...	1,275	...	...	1,467
Hire of Moorings for Sea-going and Inland Vessels	...	...	14,648	...	...	14,648
Contribution to Port Funds	...	...	6,200	...	...	6,200
Allowance to Port Master of Diamond Harbour for preparing Returns for the Pilot Service	...	...	240	...	...	240
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers	...	...	60	...	...	60
Life Boat at Alibag	...	...	...	...	1,972	1,972
Life Boat Establishment at Goalundo	...	...	629	...	...	629
Coal Depôt and other Establishments	1,722	...	1,020	...	...	2,742
Clearance of Irrawaddy-Chindwin River	8,584	...	...	...	...	8,584
Miscellaneous	12,957	239	3,800	...	27	17,023
Total Other Miscellaneous Chrag	24,159	239	28,097	...	1,999	54,494

No. 38A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
FEES FROM SCHOOLS AND COLLEGES	18,218	24,912	23,030	61,448	6,82,340	2,97,165	1,30,379	971	4,00.243	3,72,890	20,11,596
CONTRIBUTIONS	6,834	16,864	...	...	34,379	92,402	8,356	193	6,120	3,673	1,68,821
INCOME FROM ENDOWMENTS	...	...	...	...	1,228	2,212	...	...	437	...	3,877
MISCELLANEOUS:											
Reformatory Schools Manufactures	...	6,497	5 923	...	15,264	1,726	...	...	2.916	12,248	44,574
Sale-proceeds of Books	110	1,199	...	33	124	52,915	844	...	...	1,14,182	1,69,407
Examination Fees	2,669	4,660	179	726	27,509	36,150	1,717	...	10,383	2,659	86,058
Other Receipts	151	3,740	1,527	796	23,728	20,513	1,169	12	47,245	16,212	1,15,093
TOTAL RECEIPTS R	27,982	57,878	30,659	63,003	7,84,572	5,03,083	1,42,465	1,176	4,67,344	5,21,864	26,00,026
Total India converted into £ at R15=£1 . £											173,335

No. 38B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
DIRECTION:											
Salary (a)	...	18,641	22,350	15,048	39,203	24,825	22,183	...	32,297	33,379	2,07,926
Establishment and Contingencies	...	11,999	22,411	12,616	39,144	20,555	22,875	...	23.563	13,477	1,66,640
INSPECTION:											
Salary (a)	3,516	50,298	1,09,224	23,371	3,62,484	1,52,534	1,03,964	1,880	1,82,799	1,41,951	11,32,021
Establishment and Contingencies	4,046	30,981	46,633	22,758	2,94,882	1,22,298	57,401	1,093	2,20,496	1,03,366	9,03,954
UNIVERSITY	...	...	...	...	...	...	27,697	...	...	...	27,697
GOVT. COLLEGES—GENERAL	42,123	32,430	...	15,071	5,34,293	1,78,188	63,245	...	2,06,335	1,29,885	12,01,570
GOVT. COLLEGES—PROFESSIONAL	...	...	...	...	2,12,154	1,86,994	...	...	1,98,480	1,05,812	7,03,440
GOVT. SCHOOLS—GENERAL:											
Secondary	27,139	80,315	31,932	84,954	6,80,399	5,30,099	1,74,580	4,658	2,48,435	3,51,597	22,14,108
Primary	23,043	1,36,731	24	8,990	36,565	6,28,256	3,54,314	10,620	5,43,931	13,78,559	31,21,033
Contribution to Schools	...	30,442	1,16,814	...	...	...	1,02,268	4,460	2,557	2,67,576	5,24,117
GOVT. SCHOOLS—SPECIAL:											
Training Schools	3,126	33,301	34,309	16,958	81,530	60,791	68,634	...	1,43,131	89,656	5,31,436
Technical Schools	...	7,853	42,743	2,076	1,23,941	10,223	29,335	...	1,35,361	66,348	4,17,880
Reformatory Schools	...	21,714	21,896	...	70,350	18,774	...	...	24,434	31,959	1,89,127
Other Schools	...	...	...	...	15,116	...	...	...	18,158	...	33,274
GRANTS-IN-AID:											
Grants-in-aid	73,454	1,38,542	2,53,345	2,12,069	13,33,986	839	3,33,341	2,447	3,96,694	2,71,901	30,16,618
Payments by Results	...	22,803	2,06,317	2,266	1,44,252	4,37,686	...	...	4,27,304	2,82,306	15,22,934
SCHOLARSHIPS	5,387	27,959	29,554	32,827	2,25,947	62,136	83,461	1,873	47,171	83,526	5,99,841
MISCELLANEOUS:											
Government Book Depôt	...	65	...	...	...	59,635	...	...	24	76,420	1,36,144
Grants for Encouragement of Literature	2,400	274	...	1,000	10,213	...	1,221	...	..	4,522	19,630
Miscellaneous	12,041	5,277	b1,05,550	10,029	65,947	31,503	20,021	653	18,886	...	2,69,907
REFUNDS	4	630	196	84	2,559	653	131	...	372	71	4,700
TOTAL CHARGES IN INDIA R	1,96,279	6,50,255	10,43,298	4,60,117	42,72,965	25,25,989	14,64,671	27,684	28,70,428	34,32,311	1,69,43,997
Total India converted into £ at R15=£1 . £											1,129,600

	£	
CHARGES IN ENGLAND:		
Passage to India of Educational Officers on appointment, etc.	557	
Scholarships to enable Natives of India to pursue their education in England	1,383	
Deputation Allowance of Officers while studying technical subjects, etc.	794	
		2,734
TOTAL CHARGES UNDER EDUCATION . £		1,132,334

(a) Including Exchange Compensation Allowance.
(b) Including R86,500 on account of Contribution paid to the Educational Syndicate.

No. 39.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Church of England:											
Stipend of the Bishop	28,319	...	(a)7,449	...	...	...	...	...	25,600	12,533	73,901
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a)	88,100	31,024	64,038	16,993	1,43,878	1,83,083	1,73,346	9,880	2,26,374	2,14,429	11,51,145
Other allowances to Chaplains, etc.	2,534	392	600	...	8,207	4,067	4,907	222	13,220	10,286	44,435
Establishments	6,319	2,042	3,823	354	8,925	8,105	7,427	420	13,367	12,171	62,953
Other Charges	15,532	6,718	13,256	3,197	16,265	24,820	18,657	2,028	30,534	23,204	1,54,211
Church of Scotland: (b)											
Pay of Chaplains and Registrars, including allowance (a)	7,954	...	...	...	15,930	6,344	...	...	20,071	22,448	72,747
Establishments	496	...	...	...	2,820	507	90	...	1,365	970	6,248
Other Charges	999	...	...	...	800	518	60	...	1,288	7,614	11,279
Church of Rome:											
Allowances to Bishops and Priests, etc. (b)	578	...	4,240	...	6,756	3,415	3,860	...	6,600	16,416	41,865
Other Charges	...	...	...	...	200	...	...	...	...	684	884
Charges for Cemeteries	3,627	2,119	6,176	1,086	7,229	8,050	6,119	384	10,955	9,140	54,885
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	9,602	9,602
TOTAL CHARGES IN INDIA (b) R	1,54,458	42,295	99,582	21,630	2,11,010	2,38,909	2,14,466	12,934	3,49,374	3,39,497	16,84,155

Total India converted into £ at R15=£1 . £ 112,277

CHARGES IN ENGLAND:
Passage to India of Chaplains on appointment . . . . . £ 499

TOTAL ECCLESIASTICAL CHARGES (b) . £ 112,776

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 69B, page 208.

No. 40A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1902.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Medical College and School Fees	...	...	..	2,425	60,616	553	11,395	...	21,138	75,716	1,71,843
Hospital Receipts	...	17	52	...	82,524	1,323	7,044	359	26,610	65,574	1,83,503
Lunatic Asylum Receipts	...	5,921	18,003	1,353	13,491	13,265	2,869	...	20,516	20,550	95,968
Sale of Medical Stores	...	1	4,135	2,326	263	198	225	...	3,273	957	11,378
Income from Endowments	...	...	...	...	331	4,562	...	...	3,123	...	8,016
Contributions	9,330	1,934	2,004	961	92,850	2,24,540	43,997	3,825	72,756	41,865	4,94,062
Miscellaneous	110	1,259	1,612	329	7,261	15,600	3,944	44	30,083	8,045	68,287
TOTAL RECEIPTS IN INDIA . R	9,440	9,132	25,806	7,394	2,57,336	2,60,041	69,474	4,228	1,77,499	2,12,707	10,33,057

Total India converted into £ at R15=£1 . £ 68,870

RECEIPTS IN ENGLAND:

Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . . £ 1,373

TOTAL MEDICAL RECEIPTS . £ 70,243

No. 40B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1902.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Medical Establishment	1,16,814	2,03,734	2,99,597	1,43,594	6,91,073	4,67,007	3,29,415	20,692	5,25,364	4,31,132	32,28,422
Hospitals and Dispensaries	1,17,660	1,49,824	1,61,986	1,91,584	8,82,103	5,12,276	3,69,057	14,575	10,78,631	7,63,266	42,40,962
Sanitation and Vaccination	67,110	13,545	66,183	35,728	2,07,311	1,84,005	1,28,861	4,031	7,75,789	4,30,375	19,12,938
Grants for Medical purposes—											
Charges on account of Bubonic Plague	58,633	22,460	95,254	5,021	2,33,942	4,07,416	5,17,993	714	2,18,894	2,28,694	17,89,021
Other Charges	15,905	3,697	13,628	8,310	9,508	12,168	..	...	35,926	8,623	1,07,765
Medical Schools and Colleges	17	...	5,058	17,945	3,09,934	33,858	1,30,640	447	1,80,598	1,97,695	8,76,192
Lunatic Asylum	7,289	19,352	49,790	12,987	1,26,407	88,867	55,615	1,538	88,671	1,31,496	5,82,012
Special Hospital	...	...	...	...	13,001	...	...	...	...	...	13,001
Chemical Examiner's Department	...	...	6,733	...	32,717	29,920	2,133	...	25,872	32,313	1,29,688
Refunds	...	339	1,624	13	941	274	921	...	1,104	2,767	7,983
CHARGES IN INDIA R	3,83,428	4,12,951	6,99,853	4,15,182	25,06,937	17,35,791	15,34,635	41,997	29,30,849	22,26,361	1,28,87,984

Total India converted into £ at R15=£1 . £ 859,199

CHARGES IN ENGLAND:

	£
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum	4,398
Pay, Passage, etc., of Medical Officers and Lady Nurses in connection with the Plague, etc.	488
	4,886

TOTAL MEDICAL CHARGES . £ 864,085

No. 41.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
IN INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
POLITICAL AGENTS:											
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (a)	11,83,210	28,282	2,00,156	75,074	14,250	27,675	2,90,014	44,981	49,439	4,73,777	23,86,858
Establishments and Contingent Charges	8,96,703	10,559	1,44,786	1,14,231	8,092	8,508	1,90,424	69,713	27,610	4,02,439	18,73,065
Less—Contribution for Salaries, Establishments, etc.	*1,59,519*	...	...	...	...	...	...	...	...	*2,22,511*	*3,82,030*
CHARGES ON NORTH-WEST FRONTIER:											
Perso-Afghan Frontier, Khorassan	1,05,839	...	...	...	...	...	...	...	...	...	1,05,839
Perso-Beluch Frontier, Seistan	62,749	...	...	...	...	...	...	...	...	...	62,749
Charges on account of Khyber Tribes	...	...	...	...	...	...	35,423	59,637	...	...	95,060
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	1,76,834	1,07,611	...	...	2,84,445
Payments for guarding Hill Passes	...	...	...	...	...	...	84,411	40,372	...	...	1,24,783
Chitral Frontier Charges	...	...	...	...	...	...	1,16,812	62,761	...	...	1,79,573
Charges for Bhittani Service	...	...	...	...	...	...	7,119	4,068	...	...	11,187
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	5,96,641	...	...	...	...	...	...	...	...	...	5,96,641
Zhob Levy Charges	2,66,829	...	...	...	...	...	...	...	...	...	2,66,829
POLITICAL SUBSIDIES:											
Subsidy to the Amir of Afghanistan	16,23,385	..	...	...	...	...	...	...	...	...	16,23,385
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	86,400	...	...	...	...	...	...	...	...	...	86,400
Other Subsidies	...	...	...	...	...	...	7,000	12,000	...	...	19,000
ENTERTAINMENT OF ENVOYS AND CHIEFS	27,035	...	9,509	1,453	1,806	...	40,726	65,368	...	10,661	1,56,558
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	36,800	...	8,585	2,401	13,995	...	29,086	4,099	...	56,360	1,51,326
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	63,183	...	...	...	...	63,183
Ayub Khan	...	...	...	...	...	...	2,41,910	...	...	...	2,41,910
Kabul Refugees and State Prisoners	11,921	...	...	...	...	25,810	1,26,942	11,619	...	1,09,342	2,85,634
Chitral Prisoners	...	...	...	...	...	...	...	...	11,433	...	11,433
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	57,947	57,947
Burmese Refugees and State Prisoners	7,590	...	...	...	...	2,286	...	...	...	...	9,876
Other Refugees and State Prisoners	...	...	3,616	...	3,234	6,711	...	...	3,006	...	16,567

SPECIAL POLITICAL EXPENDITURE—											
Banpur Agency Charges	268	...	...	...	...	...	...	...	...	...	268
Chinese Frontier Delimitation Commission	...	...	191	...	...	...	...	...	...	...	191
Kurram Mission	...	...	...	...	...	...	44,806	27,030	...	...	71,836
Kurram Militia	...	...	...	...	...	...	1,65,255	1,18,867	...	...	2,84,122
Blockade against the Mahsud Waziris	...	...	...	...	...	...	56,258	2,52,562	...	...	3,08,820
Waziristan Militia	...	...	...	...	...	...	2,54,405	1,57,555	...	...	4,11,960
Aden Boundary Delimitation Commission	...	...	...	...	...	...	...	...	...	17,339	17,339
Delhi Coronation Durbar	19,325	...	...	...	...	5,000	...	...	...	...	24,325
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	2,47,786	...	...	...	...	...	...	...	...	...	2,47,786
MISCELLANEOUS—											
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	8,333	...	...	...	...	...	...	...	...	...	8,333
Allowance to Mohmand Tribes	...	...	...	...	...	...	11,924	11,924	...	...	23,848
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	7,800	...	...	...	...	...	1,076	...	...	...	8,876
Demarcation of Boundary and Trans-Frontier Surveys	203	...	...	726	1,231	414	228	..	582	1,509	4,893
Merwara Battalion	1,78,572	...	...	...	...	...	...	...	...	...	1,78,572
Purchase and Repair of Insignia of the Order of Indian Empire	456	...	...	...	...	...	...	...	...	...	456
Rewards to Native Chiefs for Political Services	197	...	230	...	...	...	7,747	3,734	...	...	11,958
Rewards for Intelligence and Assistance	...	...	2,162	...	...	...	2,527	7,021	...	...	11,710
Rents, Rates, and Taxes	...	...	9,522	...	...	...	...	...	...	...	9,522
Sundry Charges	5,072	1,101	16,914	1,769	966	3,099	23,380	19,899	221	1,381	73,802
Imperial Cadet Corps	60,855	...	...	...	...	...	...	...	...	...	60,855
Lieutenant-Colonel Shower's tour in connection with Beluch-Mekran disturbances	13,000	...	...	...	...	...	...	...	...	...	13,000
TOTAL CHARGES IN INDIA . R	53,87,450	39,942	3,95,671	1,95,654	43,574	1,42,686	19,14,307	10,80,871	92,291	9,08,244	1,02,00,690
Total India converted into £ at R15=£1 . £											680,046

	£
CHARGES IN ENGLAND—	
Contribution towards the Mission to the Court of Persia and Minor Consulates	6,000
Contribution towards the expenses of the Kerman Consulate for the year to 31st March 1901	400
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River for half year to 31st December 1900	250
Deputation Allowance of the Political Resident in the Persian Gulf while detained in England in connection with the Traffic in Arms in the Persian Gulf, etc.	236
	6,886
Stores for India: Presentation Articles	142
TOTAL CHARGES IN ENGLAND . £	7,028
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. . £	687,074

(a) Includes Exchange Compensation Allowance.

No. 42A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Receipts on account of Experimental Cultivation Cotton, Silk, Tea and Cotton-gin Factories	...	10,381	5,546	...	1,104	11,792	12,340	...	312	13,171	54,646
Botanical and other Public Garden Receipts	258	11,776	...	...	19,501	49,090	50,769	894	4,177	2,385	1,38,850
Cinchona Plantation Receipts	...	...	...	...	1,99,446	...	...	...	1,93,085	...	3,92,531
Receipts on account of Public Exhibitions and Fairs	1,130	5,960	...	...	6,778	56,667	64,583	...	...	2,154	1,37,272
Veterinary and Stallion Receipts	60,083	866	...	...	17,694	6,177	7,144	110	...	15,336	1,07,410
Fees, etc., levied under Inland Labour Transport Act of 1882	...	7,898	...	62,181	14,109	129	...	...	944	...	85,261
Examination Fees	1,708	...	1,141	...	5,492	555	644	...	1,48,750	13,125	1,71,415
Emigration Fees	...	...	...	...	34,776	...	...	...	24,507	...	59,283
Sale of Stores and Materials	87,280	...	...	...	...	...	...	...	...	...	87,280
Miscellaneous	7,515	...	28	...	...	836	3,923	25	1,84,825	470	1,97,622
TOTAL RECEIPTS IN INDIA . R	1,57,974	36,881	6,715	62,181	2,98,900	1,25,246	1,39,403	1,029	5,56,600	46,641	14,31,570
Total India converted into £ at R15=£1 . £											95,438
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, etc. . £											434
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . £											95,872

No. 42B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab	North-West Frontier Province.	Madras	Bombay.	TOTAL.
Scientific.	R	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 42C., page 102)	16,07,336	...	...	...	...	...	...	...	...	...	16,07,336
Botanical Survey	30,725	...	500	500	...	...	...	...	18,410	...	50,135
Geological Survey:											
Superintending Officers (a) R 1,37,715; Establishment 17,489; General Charges (including Library, Museum, etc.) 55,644	2,10,848	...	...	...	...	...	...	...	...	...	2,10,848
Inspector of Mines	3,333	...	...	...	3,374	...	...	...	...	...	6,707
Exploration of Petroleum, Coal, and Minerals	...	...	...	...	...	...	...	...	24	...	24
Meteorological Department	4,10,381	...	...	...	...	...	...	...	...	...	4,10,381
Archæological Department	52,639	...	7,275	...	...	...	...	...	31,409	...	91,323
Reporter of Economic Products	48,228	...	...	...	...	...	...	...	...	...	48,228
Museums	93,073	1,552	2,166	...	1,707	9,885	4,125	...	37,891	9,163	1,59,562
Imperial Institute	3,991	77	11	224	39	309	...	...	112	...	4,763
Observatories	...	...	...	...	...	...	...	...	...	8,710	8,710
Donations to Scientific Societies	1,000	...	...	3,500	8,000	...	...	...	1,000	4,800	18,300
Ethnographical Survey	...	...	...	955	...	1,757	1,475	...	2,020	280	6,487
Agricultural.											
Experimental Cultivation	34,763	15,104	12,550	3,479	49,288	45,322	14,551	7	21,680	59,491	2,56,244
Cinchona Plantations	...	...	...	...	1,64,452	...	...	...	1,30,046	...	2,94,498
Public Exhibitions and Fairs	1,940	2,120	2,394	450	14,802	40,534	22,115	1,000	...	9,018	95,273
Veterinary and Stallion Charges	6,81,700	14,852	1,02,364	2,848	92,338	67,855	1,67,460	4,691	22,659	1,40,981	12,97,748
Botanical and other Public Gardens	1,781	29,780	7,400	...	1,46,433	1,09,006	87,548	1,888	32,431	12,950	4,29,217
Labour and Emigration.											
Emigration	7,504	...	...	...	27,630	1,869	28	.	11,407	—37	48,401
Inland Labour Transport	...	128	...	55,708	8,040	15	...	...	180	...	64,071
Colonization and Immigration	...	..	722	...	.	...	...	...	...	...	722
Inspector of Factories	...	3,584	5,201	480	26,870	5,408	4,474	...	6,104	20,409	72,530
Statistics											
Census	1,33,034	96,698	86,672	45,157	2,86,559	1,79,664	1,11,185	—250	1,88,386	1,16,581	12,43,686
Gazetteer and Statistical Memoirs	...	...	...	...	...	2,240	403	...	...	...	2,703
Registration of Railway Traffic	...	1,138	598	480	8,695	5,888	4,500	...	6,800	18,162	46,261
Registration of River-borne Traffic	...	...	...	3,300	5,264	1,587	...	...	...	...	10,151
Provincial Statistics	1,753	12,707	17,663	1,276	16,253	15,972	7,748	1,418	17,062	5,103	96,955
Miscellaneous.											
Preservation and Translation of Ancient Manuscripts	...	...	...	...	6,200	850	30	...	346	2,128	9,554
Examinations	44,259	...	512	...	3,171	605	4,719	200	1,19,270	7,445	1,80,241
Inspector of Explosives	39,981	...	...	...	...	...	...	...	...	...	39,981
Miscellaneous	2,769	403	4,049	...	6,797	3,509	726	...	2,34,874	10,627	2,63,754
Refunds	1,253	...	384	6	512	87	186	30	2,470	64	4,9[illegible]2
TOTAL CHARGES IN INDIA R	34,12,291	1,78,143	2,50,461	1,18,363	8,76,424	4,92,422	4,31,333	8,984	8,84,590	4,26,775	70,79,786
				R 57,68,421 (b)							
Charges converted into £ at R15=£1				£ 384,561					58,973	28,452	471,986
CHARGES IN ENGLAND: Stores for India				£ 9,049 (c)					...	24	9,073
Other Charges.											
Objects of a literary, scientific or antiquarian character										1,981	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"										104	
Expenses attending the preparation of the "Fauna Indica"										117	
Expenses in connection with the publication of the "Flora of Bombay"										225	
Purchase of Stallions										8,230	
Expenses of the Indian Commission on Horse Breeding										2,999	
Contingent expenses of the India Museum Collection at Kew										292	
Preparation of Tide Tables for Indian Ports										964	
Expenses incurred in connection with the Indian Section of the Imperial Institute										1,794	
Expenses in connection with the Indian Section at the Paris Exhibition of 1900										2,138	
Remuneration to Officers and others specially employed, and miscellaneous expenditure										3,243	
											22,093
TOTAL CHARGES IN ENGLAND £											31,166
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS											503,152

(a) Including Exchange Compensation Allowance.
(b) Total charges in India for the Bengal Presidency.
(c) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

134369

No. 42C.—Detailed Account of Charges under Survey of India.

		R
India, General.		
Scientific.		
Survey of India:		
Controlling and Administrative Staff		1,80,160
Head-Quarters Offices:		
Office Establishment and Drawing Branch		1,31,107
Lithographic and Photographic Establishments		1,19,592
Extra Departmental Mapping		245
Engraving Establishment		60,842
Trigonometrical Office Establishment		90,294
N.-W. Frontier Drawing Office Establishment		19,523
Miscellaneous Contingent Charges		95,943
Mathematical Instrument Factory (including cost of Instruments purchased in India)		56,923
Survey Parties:		
Charges of Working Parties		14,94,845
Miscellaneous Charges		59,467
		23,08,941
	R	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 17B, page 42	*4,14,096*	
" " to Forest Account, Account No. 25, page 55	*68,608*	
" " for cost of Instruments and Maps supplied to other Public Departments	*2,15,025*	
" Charged to Advances for Survey Expenses recoverable from private parties	*3,876*	*7,01,605*
Total Charges under Survey of India as in Account No. 42B	R	16,07,336
Total converted into £ at R15 = £1	£	107,156

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section E.—Miscellaneous.

Revenue £628,000. Expenditure £4,139,382.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Territorial and Political Pensions	43	Expenditure	112	...	...	264,371
Civil Furlough	44	Expenditure	112	...	...	252,573
Superannuation	45A	Receipts	113	...	194,536	...
"	45B	Expenditure	114	...	...	2,755,584
Stationery and Printing	46A	Receipts	115	...	62,913	...
"	46B	Expenditure	115	...	...	544,036
"	46C	Details of Charges under Printing Estabts.	116	188,288	...	...
"	46D	Statement showing the value of Stationery Stores supplied to the various Departments.	117	146,218	...	...
"	46E	Statement showing the value of Printing Work, etc. supplied to the various Departments.	118	289,653	...	...
Exchange	47	Receipts	119	...	25,494	...
Miscellaneous	48A	Receipts	120	...	345,057	...
"	48B	Expenditure	121	...	...	322,818
			Total		628,000	4,139,382

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902.

		R
INDIA, GENERAL.		
TERRITORIAL AND POLITICAL PENSIONS.		
Banda Family.		
Exceeding R5,000 per annum	6,000	
Not exceeding R5,000 per annum	5,400	
		11,400
Banpur Family.		
Not exceeding R5,000 per annum		3,600
Jeitpur Family.		
Dependants of Maharajah Anupgir.		
Not exceeding R5,000 per annum		5,400
Kharun Chiefs.		
Exceeding R5,000 per annum:		
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)		7,000
Mysore Family.		
Not exceeding R5,000 per annum		67
Oudh Family.		
Not exceeding R5,000 per annum		4,047
Afghan Refugee.		
Exceeding R5,000 per annum:		
Naib Noor Mahomed Khan		6,000
Other Pensions.		
Not exceeding R5,000 per annum:		
Bhonsla Family	180	
Bolia Family	4,443	
Jhansi Family	2,400	
Family of the late Pindara Chiefs	667	
Carnatic Stipendiaries	11,277	
Delhi Family	250	
Family of Rao Khosal Sing of Hirapur	2,182	
Carried forward	21,399	37,514

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

INDIA, GENERAL—*continued.*	R	R	R
Brought forward	21,399	37,514	
Other Pensions—continued.			
Not exceeding R5,000 per annum:			
Kurnool Family	1,814		
Shahgurh	427		
Udayagiri Family	244		
Tokeker Family	115		
Nagpur Pensions	713		
Musulipatum Family	1,058		
Miscellaneous	40,457	66,227	
		1,03,741	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	19,408		
Toria Kalpahar Family	900		
Gratuities to the Dependants of the late Ex-King of Oudh	180		
Allowances for the maintenance of religious establishments in Coorg	13,972		
Miscellaneous	1,475	35,935	
			1,39,676
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding R5,000 per annum:			
Raja Azim Shah		50,000	
Bhonsla Family.			
Exceeding R5,000 per annum:			
Luchman Rao	12,000		
Raghojee Rao (Janojee Family)	60,000		
Luxmi Bai	6,500		
	78,500		
Not exceeding R5,000 per annum	10,200	88,700	
Relatives of the Bhonsla Family.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	7,500		
Gangabai Mohiteen	9,402		
	16,902		
Not exceeding R5,000 per annum	27,394	44,296	
Servants and Dependants of the Bhonsla Family.			
Not exceeding R5,000 per annum		28,299	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding R5,000 per annum		265	
Other Pensions.			
Not exceeding R5,000 per annum:			
Bijragogarh Family	2,313		
Gond Raja of Chanda	1,491		
Pensions from the 2½ lakhs Fund of Saugor	6,447		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,718		
Satara Pensions	5,525	20,494	
			2,32,054
Carried forward			3,71,730

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward		...	3,71,730
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwun Mingyi		9,000	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	61,507		
Shan and other Chiefs	4,620		
Officials of the late Burmese Government	25,500		
Delhi Family	9,822		
Refugee Princes	4,536		
Talifoo Refugee Princes	3,600		
		1,09,585	
			1,18,585
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	2,381		
Raja Purandar Sing's Family	600		
„ Chandra Kanta Sing's Family	360		
Other Pensions	4,530		
		7,871	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		270	
			8,141
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	2,30,000		
Nazrut Ali and Ali Mirza	20,000		
Nawab Syud Mahomed Zynal Abdeen Khan Bahadoor	15,923		
Syud Asad Ali Mirza	15,000		
„ Hosain Ali Mirza	37,000		
„ Mozaffer Ali	10,112		
„ Furshad Mirza	10,000		
„ Wahid Ali Mirza	10,000		
„ Nazir Ali Mirza	10,000		
„ Khakan Mirza	10,000		
„ Bakar Mirza	10,000		
Nawab Shamsi Jehan Begum	99,821		
Syed Mahomed Fyzally Khan and others	28,050		
	5,05,906		
Not exceeding R5,000 per annum	1,41,877		
		6,47,783	
Oudh Family.			
Exceeding R5,000 per annum:			
Prince Ahid Ali Mirza Kumar Kudr Bahadoor	48,000		
„ Asman Jah Mirza Bahadoor	13,800		
„ Jam Jah Ali Khan Ahmed Mirza	10,200		
„ Mohamed Jalal Mirza Bahadoor	6,000		
„ Mahomed Ijaz Hossain Mirza Bahadoor	6,000		
Carried forward	84,000	6,47,783	4,18,456

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

Brought forward	₹ 84,000	₹ 6,47,783	₹ 4,98,456
BENGAL—*continued.*			
Oudh Family—*continued.*			
Exceeding ₹5,000 per annum:			
Prince Mohamed Ibrahim Ali	6,000		
" Kaziris Hossein Fajil Moolook Mirza Bahadoor	6,000		
" Kam Buksh Hossein Mirza Bahadoor	6,000		
" Mohamed Abdul Ali Mirza Darojah	6,000		
" Sultan Mirza Mahomed Reza Ali Bahadoor	6,000		
" Dilwar Jah Mirza Bahadoor	6,000		
" Mohamed Asghar Humayun Jah Mirza Bahadoor	6,000		
" Hossein Bakar Kamayab Mirza	6,000		
" Mohamed Kaziris Hossein Khursuid Mirza Bahadoor	6,000		
" Mahomed Askari Buland Jah	6,000		
" Mahomed Afsarul Moolook Mirza Bahadoor	6,000		
" Mahomed Jalal Babar Mirza	6,000		
" Kesra Bukht	6,000		
	1,62,000		
Not exceeding ₹5,000 per annum	1,15,900		
		2,77,900	
Khurda Family.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		23,467	
Chitpore Family.			
Exceeding ₹5,000 per annum:			
Syud Ahmed Ali	8,670		
Not exceeding ₹5,000 per annum	4,887		
		13,557	
Maharajah Shitul Roy's Family.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing		18,415	
Mysore Family.			
Exceeding ₹5,000 per annum:			
Fatiah Allowance	6,000		
Not exceeding ₹5,000 per annum	21,583		
		27,583	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	9,062		
Purneah Family	4,231		
Bissenpore Raj Family	1,708		
Ungul Pensions	1,702		
Goomesur Raj Family	1,440		
Family of Raja Kader Bux Khan and Kader Hossein Khan	644		
Nawab Mooneeodwallah's Family	748		
Banki Pensions	473		
Heirs of Shaib Bux Blbee	600		
Porahat Raj Family	229		
Family of Moulana Mohamed Asiff	229		
Family of Rajah Runjeet Sing	60		
Miscellaneous	15,961		
		37,087	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		10,45,792	
Unno-chutter charges paid in Cuttack and Balasore		6,599	
			10,52,391
Carried forward			15,50,847

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward		...	15,50,847
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding R5,000 per annum:			
Mirza-Solaiman Qadr	12,000		
Badshah Bahu Begum	9,000		
Ummat-uz-Zohra Begum, (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.)	5,241		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	6,000		
	32,241		
Not exceeding R5,000 per annum	1,80,280		
		2,12,521	
Ex-Royal Family of Delhi.			
Not exceeding R5,000 per annum		48,634	
Maharajah of Benares.			
Exceeding R5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Punjab State Pensioners.			
Exceeding R5,000 per annum:			
Rani Dakhani		13,200	
Other Pensions.			
Exceeding R5,000 per annum:			
Rani Ram Nandan Koar, Agra	12,000		
Sayed Ahmad Shah of Meerut	13,000		
Sayed Husain Shah, Bulandshahr	9,600		
Ganga Bai, Benares	8,400		
Raja Narpat Singh, Fatehpur	7,307		
Limbin Mintha	10,480		
	60,787		
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	18,330		
" ex-Nawab of Farukabad	8,195		
" late ex-Raja of Coorg	3,085		
" late Nawab of Jhajjar	7,104		
" late Raja of Jhansi	2,013		
" late Rahmut-ulla Khan of Bareilly	3,397		
" Shah Jalil and Shah Sultan of Bareilly	2,681		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	1,693		
" Nawab-Suja-ud-daula	1,043		
" late ex-Nawab of Banda	1,200		
" Khair-andesh Khan of Bareilly	721		
Carried forward	49,462 / 60,787	3,74,355	15,50,847

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward	60,787 49,462	3,74,355	15,50,847
UNITED PROVINCES OF AGRA AND OUDH—*continued.*			
Not exceeding R5,000 per annum—continued.			
Other Pensions—*continued.*			
Family of late Nawab Kasim Ali Khan of Benares	290		
" Saiyed Baqar Ali Khan	84		
" late Husain Ali Khan	168		
" Moulvi-Zia-Ulla Khan of Bareilly	3,170		
Moradabad Minhadars	2,025		
Commutations of Pensions	11,707		
Miscellaneous	26,224		
Bahu Begum's Zamanat Wasika.	93,130	1,53,917	
Exceeding R5,000 per annum:			
Baker Ali Khan	6,161		
Muhammad Ali Khan	2,567		
	8,728		
Not exceeding R5,000 per annum	84,014	92,742	
Bahu Begum's Amanat Wasika.			
Exceeding R5,000 per annum:			
Mirza Mehdi Hasan Khan Bahadur	8,913		
" Mehdi Hussain Khan	10,970		
" Hadi Ali Khan	6,645		
Sitara Begum	6,255		
	32,783		
Not exceeding R5,000 per annum	1,57,625	1,90,408	
CHARITABLE ALLOWANCES.		8,11,422	
Exceeding R5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	8,053		
Ranbir Singh (Family of Raja Lal Singh)	4,950		
	13,003		
Not exceeding R5,000 per annum:			
Family of Raja Lal Sing	3,850		
Punjab State Pensions	3,184		
Jalaun Pensions	11,223		
Family, Raja Prithi Pal Shah	43		
" late Raja Himmat Bahadur	656		
" late ex-Nawab of Banda	600		
" late Thakur Daya Ram of Hathras	280		
Dependants of late Raja Khet Singh of Jaitpur	80		
Miscellaneous	26,255		
	46,171	59,174	
			8,70,596
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Exceeding R5,000 per annum:			
Mirza Suraya Jah	10,509		
Not exceeding R5,000 per annum	12,466	22,975	
Other Pensions.			
Exceeding R5,000 per annum:			
Golam Kasim Khan, (Nawab of Tonk)	9,000		
Dharm Kuar	10,000		
Raja Ali Bahadur Khan	10,000		
Teka Gogan Sing	7,862		
Mohammad Akram Khan, (Nawab of Amb)	7,500		
	44,362		
Not exceeding R5,000 per annum:			
Family of the ex-King of Cabul (Shahzaman)	20,791		
Lahore Royal Family	8,735		
Family of the Nawab Surfraz Khan of Multan	2,814		
" of a Jagirdar in Rohtak	661		
Bolia Family	48		
Miscellaneous	58,018		
	91,067	1,35,429	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Sardarni Kripa Devi	7,500	1,58,404	
Not exceeding R5,000 per annum:			
Delhi Royal Family	19,819		
Family of Nawab of Jhajjar	9,623		
Disbanded soldiers of the late Sikh Government	600		
Family of ex-King of Cabul (Shahzaman)	1,376		
Miscellaneous	39,332		
	70,750	78,250	2,36,654
Carried forward			26,58,097

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		₹	₹
Brought forward		...	26,58,097
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions —			
Not exceeding ₹5,000 per annum		13,768	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		1,679	15,447
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum	73,200		
His Highness Prince Muhammad Manawwar, Khan Bahadur, Prince of Arcot	59,600		
Kurshed-un-Nissa Begum Sahiba	10,608		
Rahim-un-Nissa Begum	5,400		
Ranf Ahmad Khan	5,400		
	1,54,208		
Not exceeding ₹5,000 per annum	2,07,888		
Miscellaneous	20,805		
		3,82,901	
Tanjore Pensions.			
Exceeding ₹5,000 per annum:			
Chimamba Bahi Sahiba	1,910		
Gauramba Bahi Sahiba	9,600		
Jayamba Bahi Sahiba	9,600		
Ramakumaramba Bahi Sahiba	9,600		
Thipamba Bahi Sahiba	9,600		
Bhavani Bahi Sahiba	6,000		
	46,310		
Not exceeding ₹5,000 per annum	37,322		
		83,632	
Masulipatam Pensions.			
Not exceeding ₹5,000 per annum	22,492		
Miscellaneous	26		
		22,518	
Kurnool Pensions.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	7,200		
Not exceeding ₹5,000 per annum	24,541		
		31,741	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	4,917		
Maisur Pensions	9,957		
Gumsur Pensions	6,407		
Golconda Pensions	3,265		
Cuttack Pensions (Raja Pillai Family)	144		
Commutation of Pensions	27,279		
Tomb and Mosque Allowance	3,069		
		55,038	
		5,75,830	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		1,655	5,77,485
Carried forward			32,51,029

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		₹	₹
Brought forward		...	32,51,029
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding ₹5,000 per annum:			
Ziaunnissa Begum	14,007		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	10,000		
Investment into Trust Fund until the death of Ziāun-Nissa Begum for benefit of the descendants of the Nawab of Surat	37,000		
Not exceeding ₹5,000 per annum	276	67,283	
Najmudin Khan's Family.			
Exceeding ₹5,000 per annum:			
Mir Sadrudin Khan Waled Ajmudin		7,320	
Yeomen Stipendiaries.			
Exceeding ₹5,000 per annum:			
Sultan Ahmadbin Fadil	39,384		
Not exceeding ₹5,000 per annum	12,127	51,511	
Satara Pensions.			
Exceeding ₹5,000 per annum:			
Rajeram Bhosle	30,000		
Not exceeding ₹5,000 per annum	21,577	51,577	
Angria Family Pensions.			
Not exceeding ₹5,000 per annum	3,017	3,017	
Pensions granted on the conquest of Sindh.			
Exceeding ₹5,000 per annum:			
His Highness Mir Hosein Ali Khan	36,000		
" " Mir Nur Muhamad Khan	26,400		
" " Mir Fateh Khan	23,600		
" " Mir Abdul Hosein Khan	9,600		
Widow of His Highness Mir Hosein Ali Khan	9,600		
Mir Rustom Khan	15,600		
Mir Ali Madut Khan	11,400		
Mir Gulam Alla Khan	9,600		
Mir Gulam Muhamed Khan	10,800		
Mir Shah Muhammad Khan	9,120		
Mir Mahara Khan	12,000		
Widows and descendants of the late Mir Shaheb Navaz Khan	7,090		
	1,80,810		
Not exceeding ₹5,000 per annum	86,264	2,67,074	
Shaha Gazi Family Pensions.			
Not exceeding ₹5,000 per annum		2,550	
Other Pensions.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	12,000		
Shambu Sing Amir Khan	7,795		
Mir Tharo Khan	9,000		
Sir Michael DeLima D'Souza	7,000		
Carried forward	35,795	4,50,332	32,51,029

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1902—*continued.*

		R	R
Brought forward	35,795	4,50,332	32,51,029
BOMBAY—*continued.*			
Other Pensions—*continued.*			
Not exceeding R5,000 per annum:			
Nipani Estate Pension	184		
Nagpore Family	300		
Patwardhan Family	3,023		
Peshwa Pensions	2,256		
Family of the late Nawab of Broach	2,865		
Heads of Tribes at Aden	7,168		
Kirparam's Family	3,393		
Mandvi Raja's Family	1,500		
Peint Pensions	2,409		
Thoke Family	2,362		
Raje Bahadur Family	150		
Tanjore Pensions	2,749		
Family of the Nawab of Bednur	500		
Sumant Family	768		
Dhamadhare Family	1,240		
Delhi Pensions	327		
Jadhav Family	682		
Naikra Family	303		
Sowanur Divan's Family	225		
Family of Jesur Khan Jambhal	888		
Oudh Royal Family	1,266		
Family of Sher Khan Dinamia	320		
Nagar Parker Rana Family	392		
Deshmukh Family	643		
Bhonsle Family Pensions	375		
Stipends of the descendants of the Ex-Amir of Sind	814		
Miscellaneous	30,098		
	67,200	1,02,995	
CHARITABLE ALLOWANCES.			
House-rent	87	5,53,327	
Funeral and Marriage expenses of Mirs and other Political stipendiaries	300	387	
			5,53,714
TOTAL IN INDIA		R	38,04,743
Total India converted into £ at R15=£1,		£	253,649
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Singh		9,692	
Members of the Bengal Nizamut Family		1,030	
TOTAL IN ENGLAND		£	10,722
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	264,371

No. 44.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1902.

IN INDIA:	R	
India, General	10,615	
Bengal	261	
Punjab	163	
Madras	9	
Bombay	444	
TOTAL IN INDIA	R	11,492
Total India converted into £ at R15=£1,	£	766
CHARGES IN ENGLAND:	£	
Indian Civil Service	114,293	
Military Officers in Civil employ	67,886	
Uncovenanted Service	62,949	
Bengal Pilot Service	1,858	
Royal Indian Marine	4,821	
TOTAL IN ENGLAND	£	251,807
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	252,573

No. 45A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Subscriptions to the Military Fund	31,329	...	...	...	...	2,468	207	...	4,443	12,653	51,100
Subscriptions to the Military Orphan Fund	4,487	...	...	...	16,201	906	...	...	329	...	21,923
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	3,241	...	3,241
Subscriptions under the Indian Civil Service Family Pension Regulations	15,371	20,972	28,219	7,485	62,706	64,016	38,383	2,106	53,365	42,639	3,35,262
Subscriptions to the Bengal Civil Fund	36,107	7,921	18,725	4,818	72,946	56,764	34,405	612	...	5,958	2,38,256
Subscriptions to the Madras Civil Fund	4,001	...	...	...	56	...	...	...	26,796	...	30,853
Subscriptions to the Bombay Civil Fund	7,090	142	...	...	282	...	...	...	974	43,352	51,840
Family Subscriptions of Native Members of the Indian Civil Service	1,620	...	...	...	1,218	792	...	...	...	...	3,630
Contributions for Pensions and Gratuities (a)	4,05,986	18,546	57,204	5,133	60,462	25,380	61,921	1,373	77,495	2,09,633	9,23,133
Deductions for Marine Pension Fund	22,443	...	...	...	9,680	...	...	...	...	...	32,123
Miscellaneous	...	...	...	...	...	199	226	...	...	...	425
TOTAL RECEIPTS IN INDIA ₹	5,28,434	47,581	1,04,148	17,436	2,23,551	1,50,525	1,35,142	4,091	1,66,643	3,14,235	16,91,786
Total India converted into £ at ₹15 = £1 . £											112,786

ENGLAND.	£	£
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company		12,122
Subscriptions in respect of the India Office Provident Fund		1,450
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	2,575	
Madras Civil Service Annuity Fund	332	
Bombay Civil Fund: Annuity Branch	609	
Bengal Civil Fund	677	
Madras Civil Fund	109	
Bombay Civil Fund: Provident Branch	806	
Bengal Military Orphan Society	16,607	
Bengal Military Fund	22,077	
Madras Military Fund	10,593	
Bombay Military Fund	7,525	
Madras Medical Fund	115	
Indian Navy Fund	609	
		63,234
Subscriptions towards Indian Civil Service Family Pensions		4,044
TOTAL RECEIPTS IN ENGLAND . £		81,750
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . £		194,536

(a) Besides ₹6,97,302 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

No. 45B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1902.

INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Superannuation and Retired Allowances of the Revenue and other Public Depts.	5,71,480	3,54,338	4,12,121	1,10,614	23,66,568	22,82,708	12,34,469	25,283	17,31,423	20,50,010	1,11,39,014
Compassionate Allowances	14,211	4,107	...	913	13,581	19,818	31,258	3,318	23,016	45,450	1,55,672
Gratuities	4,388	2,376	6,280	1,088	8,882	12,025	11,011	282	20,321	9,007	76,320
Pensions for Distinguished and Meritorious Services	...	...	204	...	...	...	14,069	4,310	...	...	18,583
Marine Pensions and Gratuities	284	5,075	...	...	31,550	...	...	...	...	39,114	76,023
Donations to Service Funds	...	...	...	...	...	...	...	...	30,582	108	30,690
Pensions of the Military Fund	2,964	...	...	...	10,417	22,643	1,490	...	26,282	12,949	76,745
Pensions of the Military Orphan Fund	307	983	3,539	626	37,177	11,421	11,535	115	1,575	3,238	70,516
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	...	3,264	...	3,264
Pensions of the Bengal Civil Fund	10,717	...	...	...	1,950	...	...	...	...	...	12,667
Pensions of the Madras Civil Fund	329	750	...	...	...	...	...	...	6,763	...	7,842
Pensions of the Bombay Civil Fund	...	...	...	...	...	720	...	...	...	3,333	4,053
Pensions under the Indian Civil Service Family Pension Regulations	2,891	...	...	...	...	...	...	...	...	...	2,891
Refunds	65	66	479	1	1,413	939	484	...	5,209	247	8,903
TOTAL CHARGES IN INDIA R	6,07,636	3,67,695	4,22,623	1,13,242	24,71,538	23,50,274	13,04,316	33,308	18,48,435	21,64,116	1,16,83,183

Total India converted into £ at R15=£1 . . 778,879

ENGLAND.	£	£
Pensions for Distinguished and Meritorious Services		9,058
Pensions on retirement of Officers of the following classes:—		
India Office:		
Superannuation	25,843	
Compensation (on reduction of staff)	14,178	
Compassionate	2,723	
		42,744
Judges of the High Courts in India		38,473
Bishops of Calcutta, Madras, and Bombay		2,300
Uncovenanted Service of India		348,731
Bengal Pilot Service		5,669
Royal Indian Marine		10,602
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished:—		
Officers, etc., of the St. Helena Establishment pensioned on the abolition of the Commercial Charter in 1834	144	
Officers, etc., of the Home Establishment, pensioned between 1834 and 1858	779	
Professors, etc., at Addiscombe, and Recruiting Staff at Warley, etc.	211	
Officers of the late Indian Navy	9,662	
		10,796
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		12,116
Pensions payable in respect of the India Office Provident Fund		3,237
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		5,806
Compassionate and Miscellaneous Pensions		7,580
		497,112
Gratuities		2,687
Relief to distressed Natives of India		51
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, etc.)		360
		500,210
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	362,620	
Madras Civil Service Annuity Fund	92,909	
Bombay Civil Fund: Annuity Branch	100,304	
Bengal Civil Fund	139,520	
Madras Civil Fund	61,782	
Bombay Civil Fund: Provident Branch	37,901	
Bengal Military Orphan Society	58,904	
Bengal Military Fund	214,775	
Madras Military Fund	194,914	
Bombay Military Fund	109,972	
Bengal Medical Retiring Fund	11,805	
Madras Medical Fund	62,096	
Bombay Medical Retiring Fund	3,316	
Indian Navy Fund	14,773	
		1,471,771
Indian Civil Service Family Pensions		4,724
TOTAL CHARGES IN ENGLAND		£ 1,976,705
TOTAL SUPERANNUATION, ETC., ALLOWANCES		£ 2,755,584

No. 46A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts from Sale of Stationery, etc.	1,659	240	7,732	369	1,09,586	55,562	50,982	74	11,370	38,487	2,76,061
Sale of Gazettes and other Publications	52,232	1,698	24,002	1,678	88,904	1,22,698	4,652	...	56,034	26,273	3,78,171
Other Press Receipts	65,654	14,170	5,412	1,804	49,399	50,647	39,697	199	23,876	38,603	2,89,461
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . ₹	1,19,545	16,108	37,146	3,851	2,47,889	2,28,907	95,331	273	91,280	1,03,363	9,43,693
Total India converted into £ at ₹15 = £1 . . £											62,913

No. 46B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.
CHARGES.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Stationery Office at the Presidency	...	...	...	...	1,77,556	...	...	...	36,311	32,337	2,46,204
Purchase of Stationery	1,500	6,230	18,820	7,065	26,53,636	63,786	1,13,908	7,245	86,111	6,78,050	36,36,351
Printing at Private Presses	3,892	7,474	...	187	36,701	45,747	73,414	1,037	94,807	18,040	2,81,299
Printing Establishment and Charges (as per details in Account No. 46C)	6,42,450	85,754	3,77,109	79,993	3,83,800	3,11,427	1,90,339	2,162	3,38,990	4,12,293	28,24,317
Refunds	3,101	196	209	...	1,679	149	261	1	248	11	5,855
Stationery supplied from Central Stores to the several Governments	*—27,57,484*	97,430	2,81,450	25,561	6,73,046	4,61,026	1,59,183	11,931	5,26,038	5,21,819	...
Ditto ditto Census Department	*—5,351*	...	...	...	...	...	...	...	...	...	*—5,351*
Ditto ditto Postal Department	*—2,48,778*	...	...	...	...	*—18*	...	...	...	*—15*	*—2,48,811*
Ditto ditto Telegraph Department	*—36,411*	...	...	...	...	...	...	...	...	...	*—36,411*
TOTAL CHARGES IN INDIA . ₹	*—23,97,081*	1,97,084	6,77,588	1,12,806	39,26,418	8,82,117	5,37,105	22,376	10,82,505	16,62,535	67,03,453
					₹39,58,413(a)						
Charges in India converted into £ at ₹15 = £1 . .					£263,894				72,167	110,836	446,897
CHARGES IN ENGLAND:											
Stores for India					£ 50,018(b)				33,485	6,781	90,284
Stationery, Printing, and Book-binding for the India Office, etc.											6,855
TOTAL CHARGES IN ENGLAND £											97,139
TOTAL CHARGES FOR STATIONERY AND PRINTING £											544,036

(a) Total Charges in India for the Bengal Presidency.

(b) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 46C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Superintending Officers	21,312	4,197	10,838	4,631	14,063	15,086	7,821	...	23,588	31,045	1,32,581
Establishment	5,16,370	61,220	2,55,619	59,795	2,84,057	1,79,956	1,06,350	87	2,24,856	2,71,106	19,59,416
Purchase of Materials and Stock	19,306	4,901	33,840	1,517	14,254	55,997	6,292	...	46,493	43,832	2,26,432
Work done at contract rates	2,74,698	...	15,780	...	9,896	...	687	...	...	...	3,01,061
Travelling and other Allowances	...	757	993	53	5,116	5,155	5,981	...	701	8,755	27,511
Official Postage	76,022	2,000	12,486	1,105	541	19,107	9,403	...	10,432	12,795	1,43,891
Contingencies	46,532	12,679	47,553	10,556	48,481	29,957	12,038	—6	42,975	44,760	2,95,525
Lithography	...	...	...	2,336	291	6,169	41,767	2,081	...	...	52,644
Government Publications	...	...	...	...	11,849	...	...	...	...	...	11,849
Press Committee	1,990	...	...	...	...	...	...	...	...	...	1,990
Branch Press (Simla)	2,34,397	...	...	...	...	...	...	...	...	...	2,34,397
Foreign Department Press	23,458	...	...	...	...	...	...	...	...	...	23,458
Military Department Press	49,039	...	...	...	...	...	...	...	...	...	49,039
Private Secretary's Press	34,051	...	...	...	...	...	...	...	...	...	34,051
Residency Press (Mysore)	3,431	...	...	...	...	...	...	...	...	...	3,431
Mercara Jail Press	1,636	...	...	...	...	...	...	...	...	...	1,636
	13,02,242 (a)	85,754	3,77,109	79,993	3,88,548 (a)	3,11,427	1,90,339	2,162	3,49,045 (a)	4,12,293	34,98,912
Deduct—Printing Works done for Postal, Telegraph and Census Departments	*6,59,792*	...	...	...	*4,748*	...	...	...	*10,055*	...	*6,74,595*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 46B. R	6,42,450	85,754	3,77,109	79,993	3,83,800	3,11,427	1,90,339	2,162	3,38,990	4,12,293	28,24,317
Total India converted into £ at R15=£1 . £											188,288

	India, General. Rs	Bengal. Rs.	Madras. Rs.	TOTAL. Rs.
(a) Postal Department	5,10,624	...	4 572	5,15,196
Telegraph "	1,44,144	...	118	1,44,262
Census "	5,024	4,748	5,365	15,137
TOTAL	6,59,792	4,748	10,055	6,74,595

No. 46D.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the year ended 31st March 1902.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration	738	21,428	40,076	10,924	68,531	38,476	53,304	9,179	1,79,774	84,396	5,06,826
Opium	...	...	...	...	2,608	...	...	...	...	540	3,208
Salt, Customs and Excise	...	162	313	106	6,146	739	...	...	44,752	18,703	70,921
Forest	...	4,773	3,105	1,158	1,988	2,507	2,593	37	11,050	4,840	32,051
Stamps, Assessed Taxes and Registration	...	143	...	681	7,995	219	...	...	61,028	2,444	72,510
Post Office	...	...	...	...	...	...	...	...	8,840	54,927	63,767
Telegraph	...	...	...	...	...	...	...	...	1,802	2,460	4,262
Mint	...	...	...	...	...	...	...	...	...	588	588
General Administration	...	5,082	6,904	6,288	19,673	13,076	18,060	1,650	19,602	17,574	1,07,909
Law Courts and Jails	...	2,114	6,668	2,455	67,889	38,061	62,950	3,790	37,936	40,920	2,62,783
Police	...	2,006	22,528	5,083	26,995	23,045	21,758	2,150	20,970	36,110	1,60,645
Education	...	1,911	602	1,873	5,576	957	1,317	47	15,805	6,312	34,400
Medical	...	241	1,422	883	4,210	1,677	2,456	634	5,754	4,665	21,942
Printing	...	164	...	...	(a) 5,01,871	...	...	...	...	4,569	5,06,604
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	...	17	1,477	115	3,350	273	1,710	74	5,311	55,118	67,445
Military and Marine	...	...	...	...	...	...	...	...	35,771	54,086	89,857
Public Works	...	6,190	13,118	3,615	17,628	15,577	23,157	1,432	38,337	27,163	1,46,217
Incorporated Local Funds	...	1,268	...	939	6,039	7,256	554	183	24,884	213	41,336
TOTAL SUPPLIES IN INDIA	738	45,490	96,213	34,120	7,40,559	1,41,863	1,87,859	19,176	5,11,616	4,15,628	21,93,271
Total India converted into £ at R15=£1										£	146,218

(a) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 46 E.

No. 16E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the year ended 31st March 1902.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	
Land Revenue, including District Administration	6,094	23,489	1,56,223	2,151	13,664	30,647	8,894	350	27,640	2,26,426	4,95,578
Opium	...	...	...	...	...	5,437	...	...	...	...	5,437
Salt, Customs and Excise	163	2,410	2,779	...	10,438	6,347	43	...	5,524	48,946	76,650
Forest	320	7,325	10,541	600	4	6,236	2,876	...	1,330	29,971	59,203
Stamps, Assessed Taxes and Registration	12,367	3,083	4,939	...	2,701	10,022	16	...	1,388	3,468	37,984
Post Office	70,805	2	...	...	...	247	...	...	4,572	...	75,626
Telegraph	25,988	...	...	...	...	...	...	...	118	...	26,106
Mint	1,033	...	...	...	...	...	...	...	...	161	1,194
General Administration	5,27,896	75,740	95,327	73,936	1,89,132	2,26,575	1,90,323	277	1,45,131	2,52,344	17,76,681
Law Courts and Jails	36,148	36,166	54,801	128	41,580	72,188	26,700	1,210	35,575	63,288	3,67,784
Police	4,107	26,552	38,153	1,858	13,465	94,338	18,144	253	15,469	48,996	2,61,335
Education	1,628	1,237	9,033	6,295	20,669	6,568	4,511	...	13,719	18,688	82,348
Medical	3,693	7,530	9,123	1,099	8,834	20,832	10,814	301	7,389	25,933	95,548
Printing	12,968	...	...	603	10,396	24,461	...	...	...	16,293	64,721
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	43,497	...	1,08,197	6,272	2,25,867	7,511	6,715	35	29,414	23,860	4,51,368
Military and Marine	1,32,110	2,005	4,151	...	...	...	...	.	23,613	16,543	1,78,422
Public Works	3,534	2,790	21,422	17,553	48,944	149	5,414	...	27,403	42,020	1,69,229
Incorporated Local Funds	...	20	...	32	39,433	10	21,096	691	57,513	784	1,19,579
TOTAL SUPPLIES IN INDIA	8,82,351	1,88,349	5,14,689	1,10,527	6,25,127	5,11,568	2,95,546	3,117	3,95,798	8,17,721	43,44,793

Total India converted into £1 at R15=£1 £ 289,653

No. 47.—ACCOUNT of EXCHANGE CREDITED AS REVENUE in the Year ended 31st March 1902.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Credit.	Debit.
REVENUE AND EXPENDITURE IN ENGLAND.	£	₹	₹	₹	₹	₹	₹	₹
Revenue in England	491,208	5,696	...	...	...	...	5,696	...
Expenditure in England	17,368,655	...	2,01,412	...	...	...	...	2,01,412
NET EXPENDITURE IN ENGLAND	16,877,447	5,696	2,01,412	...	...	...	...	1,95,716
REMITTANCES.								
Railway Companies—Capital Account.								
Guaranteed.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	46,985	...	544	1,648	...	...	1,104	...
Madras Railway	202,356	2,346	...	2,76,789	...	3,68,707	6,47,842	...
State.	155,371	2,346	544	2,78,437	...	3,68,707	6,48,946	...
Net Withdrawals in India:								
Southern Mahratta Railway	49,338	...	572	5,708	...	...	5,136	...
Mysore Railway	9,118	106	...	14,729	...	...	14,835	...
Indian Midland Railway	65,646	...	761	...	1,22,829	...	...	1,23,590
Bengal-Nagpur Railway	10,159	...	118	...	9,019	...	...	9,137
Bengal Central Railway (a)	3,128	36	...	9,672	...	...	9,708	...
Assam-Bengal Railway	27,652	...	321	1,273	...	...	952	...
Burma Railway	375,595	4,355	...	...	16,464	...	...	12,109
Net Withdrawals in England:								
Bengal Central Railway (a)	4,356	...	50	222	...	...	172	...
Rohilkund-Kumaon Railway (b)	32,879	...	381	1,524	...	...	1,143	..
	197,811	4,497	2,203	33,128	1,48,312	...	31,946	1,44,836
Other Remittance Account.								
Net Receipts in India:	353,182	6,843	2,747	3,11,565	1,48,312	3,68,707	6,80,892	1,44,836
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	85,756	...	994	...	2	...	...	996
Other Transactions	1,692,548	19,627	...	1,104	...	...	20,731	...
Other Remittance Transactions—								
East Indian Railway Advances	755,840	...	8,765	33,326	...	...	24,561	...
Rajputana-Malwa Railway Advances	123,703	...	1,434	5,278	...	...	3,844	...
South Indian Railway Advances	374,969	4,348	...	...	13,594	...	...	9,246
Bengal and North-Western Railway Advances	35,971	...	417	1,468	...	...	1,051	...
Great Indian Peninsula Railway Advances	244,726	...	2,838	11,224	...	...	8,386	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	47,908	...	556	238	...	...	...	318
Other Transactions	184,814	2,143	...	...	8,081	...	...	5,938
	958,427	26,118	15,004	52,638	21,677	...	58,573	16,498
TOTAL REMITTANCES	1,311,609	32,961	17,751	64,203	1,69,989	3,68,707	7,39,465	1,01,334

Net Credit on account of Exchange on Remittances	₹	5,78,131
Deduct—Debit on account of Exchange on Net Expenditure in England	₹	1,95,716
NET AMOUNT CREDITED AS REVENUE IN ACCOUNT No. 2	₹	3,82,415
Ditto ditto converted into £ at R15=£1	£	25,494

NOTE.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee, and at the average rate of the year or at contract and fixed rates.
(*a*) Although for convenience classified among the State Railways, this Line is the property of the Bengal Central Railway Company.
(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.

No. 48A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1902.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Gain by Exchange	...	...	...	...	...	6	...	...	...	4,685	4,691
Premium on Bills	1,42,779	472	33,174	83	31,388	4,070	6,231	1,711	13,192	31,645	2,64,745
Recoveries of Famine Expenditure	354	5,63,426	...	...	1,837	34	...	...	21,504	5,746	5,92,901
Unclaimed Deposits	25,417	25,327	20,660	7,808	6,30,101	70,972	74,901	16,737	55,398	19,716	9,47,037
Treasure Trove	284	124	...	...	191	333	...	...	1,595	384	2,911
Unclaimed Bills of Exchange of more than Three Years' standing	858	2	2,115	26	70	122	603	...	30	128	3,954
Sale-proceeds of Durbar Presents	4,057	...	2,412	101	12,332	...	614	41	...	3,557	23,114
Sale of Old Stores and Materials	5,026	610	1,645	1,053	70,740	3,948	3,255	108	3,287	3,428	93,100
Sale of Land and Houses, etc.	...	1,527	565	...	111	18,198	57,353	...	106	419	78,279
Government Audit Fees	25,604	14,395	43,350	1,448	54,119	41,264	105	...	15,707	15,047	2,11,039
Contributions	...	63,486	119	4,565	2,33,731	5,695	38,346	2,643	81,316	31,316	4,61,217
Rents	5,546	26,580	5,25,285	18,326	30,747	1,08,930	7,652	...	5,42,603	1,257	12,67,016
Rates and Taxes	222	5,474	...	824	193	...	...	...	...	...	6,713
Miscellaneous Fees, Fines, and Forfeitures	58,644	2,614	21,628	253	21,477	641	11,096	143	53,129	8,090	1,77,715
Percentages chargeable on European Stores	91,719	97	9,848	142	19,569	3,974	5,556	...	14,250	5,156	1,50,311
Extraordinary Items	...	...	...	6,485	...	3,944	43,514	41,267	...	3,028	98,238
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	24,235	...	24,235
Miscellaneous	18,708	1,850	5,031	9,884	3,13,695	19,070	1,46,746	42,135	13,934	18,055	5,89,108
TOTAL RECEIPTS IN INDIA ₹	3,79,218	7,05,984	6,65,832	50,998	14,20,301	2,81,201	3,95,972	1,04,785	8,40,376	1,51,657	49,96,324

Total India converted into £ at ₹15 = £1 . £ 333,088

RECEIPTS IN ENGLAND:

		£	
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		860	
Miscellaneous Fees, etc.		225	
Sale proceeds of unserviceable stores and receipts on sundry accounts		108	
	£	1,193	
Miscellaneous Receipts connected with the supply of Stores to India:			
Fines and penalties incurred by Contractors in providing Stores and Freight (less refunds)	4,451		
Sale proceeds of sawdust, etc.	75		
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon	340		
Repayment of expenses incurred in inspecting Stores for the Government of the United States of America, etc.	7		
Departmental expenses on Stores procured for the use of Troops in China	5,903		
		10,776	
TOTAL RECEIPTS IN ENGLAND		. £	11,969
TOTAL MISCELLANEOUS RECEIPTS		. £	345,057

No. 48B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ALLOWANCES, REWARDS, ETC.:											
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	29	...	29
Travelling Allowances to officers attending Examinations	98	876	1,832	916	1,557	3,429	1,367	153	5,021	3,155	18,404
Rewards for Proficiency in Oriental Languages, etc.	7,436	...	38,546	2,500	9,676	2,800	7,360	1,576	1,145	9,848	80,887
REMITTANCE CHARGES:											
Charges for Remittance of Treasure	49,992	11,920	50,154	11,791	52,033	63,522	28,272	413	48,031	81,759	3,97,887
Loss on Specie Remittances	...	...	...	...	...	...	1,134	...	70	...	1,204
Discount on Bills	138	...	...	...	...	...	2	...	...	...	140
Loss by Exchange on Local Transactions	7,270	...	...	...	...	...	3,405	...	...	...	10,675
BOOKS AND PERIODICALS:											
Subscription to Periodicals, etc.	3,801	...	...	...	21,500	6,057	...	...	18,336	21,600	28,294
Cost of Books and Publications	12	153	301	...	688	11,506	...	...	11,988	4,710	29,358
CHARITY:											
Donations for Charitable Purposes	7,995	2,097	3,291	2,861	90,857	26,577	4,719	120	58,660	70,145	2,67,322
Charges on account of European Vagrants	79	176	7	21	5,857	2,250	2,203	...	1,300	11,201	23,094
MISCELLANEOUS:											
Rewards for Destruction of Wild Animals	1,119	17,307	26,344	16,189	7,862	8,486	5,569	441	16,513	47,800	1,47,630
Petty, Provincial, and Local Establishments	2,117	11,567	2,35,407	17,682	27,896	28,502	1,56,086	2,904	3,14,961	6,592	8,03,714
Special Commissions of Enquiry	1,26,344	...	...	...	20,117	2,875	...	...	6,441	4,131	1,59,908
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	33,448	...	33,448
Irrecoverable Temporary Loans, written off	...	5,19,334	2,068	60	5,250	1,19,109	6,778	...	2,334	14,56,464	21,11,397
Charges for search for Hidden Treasure	...	...	...	...	59	...	...	...	185	69	313
Contributions	585	1,000	3,755	1,134	24,314	2,571	6,000	...	6,869	1,404	47,632
Extraordinary Items	6,000	...	...	...	...	...	20	...	...	...	6,020
Rents, Rates, and Taxes	23,639	1,606	27,923	2,728	33,051	...	...	...	6,820	1,39,205	2,34,972
Petty Construction and Repairs	613	...	...	323	...	...	...	...	...	...	936
Miscellaneous and Unforeseen Charges	3,869	1,805	510	3,136	36,785	984	15,070	339	2,363	24,329	89,190
Miscellaneous Refunds	6,631	1,724	9,621	135	15,983	5,967	446	...	3,074	3,476	47,057
TOTAL CHARGES IN INDIA R	2,47,738	5,69,565	3,99,759	59,476	3,10,485	2,84,635	2,38,431	5,946	5,37,588	18,85,888	45,39,511

Total India converted into £ at R15=£1 . £ 302,634

	£	
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service	7,749	
Cost of Insignia, etc., of the Orders of the "Star of India," and the "Indian Empire," and cost of Kaisar-i-Hind Medals	658	
Composition in lieu of Stamp Duty on India Bills	500	
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	198	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	
Expenses in connection with the Indian Plague Commission	3,493	
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	189	
Sundries	35	
£	12,947	
Miscellaneous Charges connected with the supply of Stores to India:		
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	6,675	
Cost of Stores lost in transit to India, General Average, etc.	562	
	7,237	
TOTAL CHARGES IN ENGLAND £		20,184
TOTAL MISCELLANEOUS CHARGES £		322,818

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section F.—Famine Relief and Insurance.

Expenditure £884,512

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief	49	Charges	124	...	529,181
Construction of Protective Railways	50	Capital Expenditure	125	...	...
Construction of Protective Irrigation Works	50A	Capital Expenditure	127	...	70,693
	50B	Detailed account of Ordinary Capital Expenditure to 31st March 1902	128	199,763	...
	50C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1902	128	6,226,495	...
Reduction or Avoidance of Debt	51	Charges	128	...	284,638
			TOTAL		884,512

No. 49.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Charges in the Civil Department.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	15,968	20,444	18	...	1,426	359	388	1,210	2,01,450	2,41,263
Relief Works in Charge of Civil Officers—										
Communications:										
Wages of labour	...	8,630	...	...	200	...	...	...	94,374	1,03,204
Other charges	...	5,560	...	...	984	...	*—941*	...	4,495	10,098
Miscellaneous Public Improvements:										
Wages of labour	...	693	...	...	2,102	...	...	...	8,26,820	8,29,615
Other charges	...	104	...	...	78	...	12	...	43,748	43,942
Irrigation:										
Wages of labour	...	121	...	...	...	...	...	...	...	121
Other charges	...	*—19*	...	...	...	...	...	...	488	469
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	*—3,747*	...	...	...	...	...	6,416	2,06,582	2,09,251
Gratuitous Relief	*—1,510*	20,609	...	7,478	...	4	10,483	6,377	16,26,495	16,69,936
Miscellaneous—										
Share of cost of labour-employing works undertaken by private individuals	...	*—786*	...	...	2,033	200	300	...	...	1,747
Relief and deportation of Cattle	...	...	...	...	...	...	...	...	*—4,395*	*—4,395*
Fodder operations	...	81	...	...	...	...	...	...	*—5,240*	*—5,159*
Other charges	...	2,416	...	...	312	*—81*	1,140	*—1,105*	5,965	8,647
Total Charges in the Civil Department ₹	14,458	54,106	18	7,478	7,135	482	11,382	12,898	30,00,782	31,08,739
Charges in the Public Works Department.										
Relief Works in charge of Public Works Officers—										
Military works:										
Wages of labour	...	...	...	...	...	...	...	...	70,729	70,729
Other charges	...	...	...	...	...	...	...	...	26,550	26,550
Civil Buildings:										
Wages of labour	...	...	...	...	...	...	...	...	673	673
Other charges	...	...	...	...	...	...	...	...	3,272	3,272
Communications:										
Wages of labour	1,385	...	...	...	...	...	...	...	11,04,761	11,06,146
Other charges	739	...	...	...	...	*—20*	...	9,564	5,22,217	5,32,500
Miscellaneous Public Improvements:										
Wages of labour	...	...	...	...	...	...	1,851	...	3,37,652	3,39,503
Other charges	...	...	...	...	...	*—21*	15,476	...	92,984	1,08,439
Irrigation:										
Wages of labour	544	...	...	...	...	...	...	23,341	20,74,179	20,98,064
Other charges	6,766	...	...	...	...	...	...	3,534	4,97,981	5,08,281
Construction of Railways:										
Wages of labour	...	...	...	...	...	...	...	...	24,298	24,298
Other charges	...	...	...	...	...	...	*—1,464*	...	9,517	8,053
Gratuitous Relief	703	...		...	...	...	...	...	...	703
Total Charges in the Public Works Department ₹	10,137	...	...	...	...	*—41*	15,863	30,439	47,64,813	48,27,211
TOTAL CHARGES IN INDIA ₹	24,595	54,106	18	7,478	7,135	441	27,245	49,337	77,05,595	79,35,950
Total India converted into £ at ₹15=£1 £										529,063
CHARGES IN ENGLAND:										
Passage to India of Officers recalled to duty £										118
TOTAL FAMINE RELIEF £										529,181

No. 50.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1901-1902.

Railways.	Expenditure during the year.			Total Expenditure to end of the year.			Remarks.
	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	Total.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	Total.	
	₹	₹	₹	₹	₹	₹	
Bengal.							
Assam-Behar—Assam-Behar Section	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.							
Bilaspur-Etawah Survey	...	...	...	1,80,876	—1,05,744	75,132	
Punjab.							
Rewari-Ferozepur	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Madras.							
Vizagapatam-Raipur Survey	...	...	...	1,60,536	84,499	2,45,035	
Bellary-Kistna	...	...	...	86,34,883	79,43,533	1,65,78,416	
East Coast	...	—10,78,985	—10,78,985	4,41,85,975	4,74,00,908	9,15,86,883	
South Indian	...	4,29,083	4,29,083	24,87,256	2,32,08,392	2,56,95,648	
Guntakal-Mysore frontier	...	206	206	1,30,053	57,72,530	59,02,583	
Bombay.							
Southern Mahratta (depreciation on works)	...	...	...	97,674	4,29,397	5,27,071	
Total ₹	...	—6,49,696	—6,49,696	7,24,12,846	9,87,97,428	17,12,10,274	
Total converted into £ at ₹15=£1 £	...	—43,313	—43,313	4,827,523	6,586,495	11,414,018	

NOTE.—Details of the Expenditure for the construction of these Lines are given in Account No. 76, pages 224 and 225, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 50A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1901-1902.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Works for which Capital and Revenue accounts are kept.														
Bengal.														
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	(a)8,66,000
Dhaka Canal	56,848	23,167	1,824	...	81,839	...	81,839	81,637	28,154	2,364	...	1,12,155	*28*	1,12,127
Tribeni Canal	49,021	19,584	1,13,698	22,871	2,05,174	*117*	2,05,057	1,54,778	35,536	1,14,728	22,871	3,27,913	*133*	3,27,780
	1,05,869	42,751	1,15,522	22,871	2,87,013	*117*	2,86,896	9,37,105	2,24,810	1,21,282	22,871	13,06,068	*161*	13,05,907
United Provinces of Agra and Oudh.														
Betwa Canal	16,648	3,835	250	*—987*	19,746	...	19,746	32,65,854	9,10,014	98,275	22,514	42,96,657	*8,617*	42,88,040
Punjab.														
Swat River Canal	...	...	...	*—8,490*	*—8,490*	...	*—8,490*	...	...	...	...	...	...	...
North-West Frontier.														
Swat River Canal	...	...	...	7,081	7,081	...	7,081	31,02,631	7,73,782	1,12,388	7,083	39,95,884	*5,586*	39,90,298
Madras.														
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Rushikulya Project	40,691	8,807	80	...	49,578	*1*	49,577	35,63,381	7,56,571	1,27,021	...	44,46,973	*7,852*	44,39,121
	40,691	8,807	80	...	49,578	*1*	49,577	42,18,061	7,67,241	1,27,781	...	51,13,083	*7,852*	51,05,231
Bombay.														
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhasvad Tank	1,934	444	...	...	2,378	...	2,378	15,88,308	3,43,503	62,793	...	19,94,604	*1,473*	19,93,131
Nira Canal	*—41*	9	817	...	785	...	785	42,14,991	10,26,956	1,24,108	...	53,66,055	*8,013*	53,58,042
Chankapur Tank	744	143	...	...	887	...	887	71,556	26,957	7,168	...	1,05,681	*427*	1,05,254
Maladevi Tank	46,992	10,745	...	...	57,737	*12*	57,725	2,05,737	52,363	1,456	...	2,59,556	*80*	2,59,476
Shetphal Tank (Nira Canal)	1,18,226	27,098	1,079	...	1,46,403	*52*	1,46,351	4,28,894	92,810	1,270	...	5,22,974	*349*	5,22,625
	1,67,855	38,439	1,896	...	2,08,190	*64*	2,08,126	68,34,284	16,12,870	2,02,700	...	86,49,800	*10,393*	86,39,407
Total construction	3,31,063	93,832	1,17,748	20,475	5,63,118	*182*	5,62,936	1,83,57,935	42,88,717	6,62,432	52,408	2,33,61,552	*32,609*	2,33,28,943
Deduct—Outlay charged to Minor Works (b)	...	...	...	...	...	...	...	20,69,779	7,72,411	1,58,030	...	30,00,220	*3,770*	29,96,450
Total	3,31,063	93,832	1,17,748	20,475	5,63,118	*182*	5,62,936	1,62,88,156	35,16,306	5,04,402	52,468	2,03,61,332	*28,839*	2,03,32,493
Works for which neither Capital nor Revenue accounts are kept.														
India General	2,922	1,30,222	4,819	...	1,37,963	..	1,37,963	2,922	1,30,222	4,819	...	1,37,963	...	1,37,963

Central Provinces.														
Dularah Tank	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beltarra "	8,530	6,679	1,744	...	16,953	...	16,953	8,530	6,679	1,744	...	16,953	...	16,953
Asnidh "	1,523	1,193	311	...	3,027	...	3,027	1,523	1,193	311	...	3,027	...	3,027
Surveys "	62,317	85,324	6,809	—*693*	1,53,757	*22*	1,53,735	70,658	1,10,092	6,920	8	1,87,678	*22*	1,87,656
TOTAL	72,370	93,196	8,864	—*693*	1,73,737	*22*	1,73,715	80,711	1,17,964	8,975	8	2,07,658	*22*	2,07,636
Bengal.														
Enquiries concerning famine relief protective irrigation works in Bengal	748	16,512	...	...	17,260	...	17,260	748	16,512	...	...	17,260	...	17,260
United Provinces of Agra and Oudh.														
Ken Canal	1,609	17,645	345	—*339*	19,260	...	19,260	3,172	35,238	11,233	...	49,643	...	49,643
Dessan and Belan Canal	313	7,942	...	71	8,326	...	8,326	313	7,942	...	71	8,326	...	8,326
Special Protective Circle	...	19,287	...	...	19,287	...	19,287	...	19,287	...	...	19,287	...	19,287
TOTAL	1,922	44,874	345	—*268*	46,873	...	46,873	3,485	62,467	11,233	71	77,256	...	77,256
Punjab—Rangoi Canal	12,735	2,929	191	...	15,855	...	15,855	12,735	2,929	191	...	15,855	...	15,855
Madras—Surveys	8,066	43,459	4,816	...	56,341	...	56,341	14,166	1,24,319	8,176	...	1,46,661	...	1,46,661
Bombay.														
Surveys and Investigations of Protective Irrigation Works	4,665	43,372	1,405	...	49,442	...	49,442	4,665	43,372	1,405	...	49,442	...	49,442
GRAND TOTAL CHARGED TO PROTECTIVE IRRIGATION WORKS	4,34,491	4,68,396	1,38,188	19,514	10,60,589	*204*	10,60,385	1,64,07,588	40,14,091	5,39,201	52,547	2,10,13,427	*28,861*	2,09,84,566
Total converted into £ at R15=£1 . £	...	...	...	...	...	...	70,693	...	...	...	...	...	...	1,398,972
India . . . . . £							65,835							1,388,418
England							4,858							10,554

(*a*) This Expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant; other construction outlay has been incurrred from Provincial Revenues.
(*b*) Details are given in Account No. 50B.

No. 50B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1902, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹
Bengal.						
Dhaka Canal	15,333	5,320	...	20,653	...	20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
North-West Frontier.						
Swat River Canal	10,02,200	2,88,770	49,330	13,40,300	*1,620*	13,38,680
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	1,03,340
Mhasvad Tank	2,94,670	54,230	28,800	3,77,700	*830*	3,76,870
Nira Canal	5,34,500	2,13,610	61,920	8,10,030	*1,270*	8,08,760
Chankapur Tank	16,810	12,400	5,110	34,320	...	34,320
Maladevi Tank	3,850	9,380	100	13,330	...	13,330
	9,25,210	3,11,300	1,02,260	13,38,770	*2,150*	13,36,620
GRAND TOTAL	20,69,779	7,72,411	1,58,030	30,00,220	*3,770*	29,96,450
Net Total converted into £ at ₹15=£1					£	199,763

No. 50C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.	IRRIGATION.			TOTAL.		
	India.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£
1881-82	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—*88,752*	175,629	...	175,629	86,877	..	86,877
1883-84	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	23,930	...	23,930	23,930	...	23,930
1900-1901	...	31,114	...	31,114	31,114	...	31,114
1901-1902	...	65,835	4,858	70,693	65,835	4,858	70,693
TOTAL	4,827,523	1,388,418	10,554	1,398,972	6,215,941	10,554	6,226,495

No. 51.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1902.

	Amount.	Converted into £ at ₹15=£1.
INDIA, GENERAL.	₹	£
Amount transferred from Revenue for Reduction or Avoidance of Debt	42,69,574	284,638

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	52	Capital Expenditure . . .	130	...	...
			Total .		...

No. 52.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1901-1902.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	R	R	R	
IMPERIAL.				Details of Construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
India.				
Bhopal	...	13,10,570	13,10,570	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1 £	...	3,635,714	3,635,714	
CHARGED IN INDIA £	...	2 254,701	2,254,701	
CHARGED IN ENGLAND £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section H.—Railway Revenue Account.

Revenue £20,225,968. Expenditure £19,379,352.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways	53	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	132	...	...	...
State Railways	54	Gross Receipts and Working Expenses	134 & 135	...	19,277,226	(a) 9,492,334
	54A	Interest on Debt	137	...	...	4,184,527
	54A	" " India	137	3,036,779	...	...
	54B	" " England, E. I. Railway	138	295,154	...	...
	54C	" " " E. B. Railway	138	33,061	...	...
	54D	" " " North-Western (S. P. and D). Railway	138	154,406	...	...
	54E	" " " Oudh and Rohilkhand Railway	139	322,567	...	...
	54F	" " " South Indian Railway	139	146,635	...	...
	54G	" " " Great Indian Peninsula Railway	139	195,925	...	...
		Annuities in purchase of Railways	137	...	...	2,997,759
	54B	East Indian Railway	138	1,187,274	...	...
	54C	Eastern Bengal Railway	138	122,533	...	...
	54D	North-Western (Sind, Punjab and Delhi) Railway	138	419,374	...	...
	54G	Great Indian Peninsula Railway.	139	1,268,578	...	...
	55	Interest chargeable against Companies on Advances	140	...	...	370,363
	56	Interest on Capital deposited by Companies	140	...	...	1,077,660
Guaranteed Companies	54	Net Traffic Receipts	135	...	914,989	...
	54A	Surplus Profits, Land and Supervision	137	...	...	147,703
	54A	Interest	136	...	...	1,016,514
	57	Detailed Account of Charges for Surplus Profits, Land and Supervision	141	147,703	...	...
	58	Total amount advanced for Guaranteed Interest	142	...	...	...
Subsidized Companies	59	Repayment of Advances of Interest	142	...	33,753	...
	59A	Land and Subsidy	142	...	...	13,441
Miscellaneous Railway Expenditure	60	Miscellaneous Charges and Surveys	143	...	...	79,051
			Total		20,225,968	19,379,352

(a) Includes £315,756 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal-Nagpur, Burma, Bengal, Central, Brahmaputra-Sultanpur, Indian Midland, Lucknow-Bareilly, Haruwar-Dehra, South Indian, Mysore and Southern Mahratta Railways.

No. 53.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1902.*	Net Receipts, 1901-1902 (page 135).	Percentage of net Receipts on capital outlay, 1901-02.	Percentage of Net Receipts in 1900-1901.	1899-1900.	1898-99.	1897-98.
		£	£					
Guaranteed	Great Indian Peninsula	..	...	...	...	3·60	4·21	2·60
	Bombay, Baroda and Central India	10,525,011	553,545	5·26	5·79	6·14	6·37	4·24
	Madras	11,793,639	361,444	3·06	3·42	3·07	3·01	3·52
	TOTAL	22,318,650	914,989	4·10	4·54	4·02	4·38	3·16
State	East Indian	38,698,359	3,140,115	8·11	8·02	8·08	7·51	8·12
	Rajputana-Malwa	10,295,780	1,006,709	9·78	9·99	10·83	7·86	6·89
	Bhopal	172,522	9,616	5·57	5·18	3·49	3·34	2·59
	Palanpur-Deesa	15,551	929	5·97	1·59	9·37	5·90	5·26
	Bengal-Nagpur	14,902,619	429,978	2·88	3·18	3·53	2·42	2·16
	Warora Colliery	109,023	17,708	16·24	14·17	9·76	10·04	8·25
	Burma	7,637,266	352,617	4·62	4·76	4·16	3·94	4·30
	Assam-Bengal	7,180,253	26,432	·37	·39	·41	·05	·26
	Jorhat	60,508	—93	...	...	...	·64	2·84
	Cherra Companyganj	...	—321	...	...	...	...	...
	Eastern Bengal	9,504,071	553,015	5·82	6·45	6·57	5·69	6·74
	Bengal Central	997,685	43,536	4·36	3·90	3·01	2·52	3·53
	Brahmaputra-Sultanpur	171,666	5,947	3·47	...	...	...	...

(a) The method of calculation by which the total is obtained is as follows—

(1) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula	25,922,350	
		84,930,088

(2) *State Railways*—

	R	
Rupee expenditure to 31st March 1902 (page 225)	1,20,28,12,515	
Deduct half of R5,18,53,374 spent in 1901-1902 (page 224)	2,59,26,687	
	1,17,68,85,828	
at R 15=£1		78,459,056

Tirhoot	3,038,030	171,289	5·64	2·07	6·41	6·78	6·99	
Oudh and Rohilkhand	11,666,439	462,476	3·96	3·33	3·82	3·24	2·72	
Indian Midland	8,181,720	293,108	3·58	3·74	2·97	2·12	2·25	
Lucknow-Bareilly Section (Rohilkhand-Kumaon).	700,643	48,969	6·99	6·77	6·75	5·22	3·93	
Hardwar-Dehra	173,094	7,581	4·38	·94	...	...	...	
North-Western	37,190,502	1,360,074	3·66	2·42	2·99	3·30	3·25	
South Indian	6,402,020	362,227	5·66	4·83	4·50	3·93	4·34	
North-East line, Madras Railway	4,079,796	145,169	3·56	4·02	2·28	1·43	1·57	
Bezwada Extension	76,951	9,610	12·49	20·00	14·56	5·37	4·94	
Guntakal-Mysore Frontier	393,499	8,462	2·15	2·78	2·42	2·00	4·49	
Mysore	1,168,320	25,287	2·16	2·85	2·17	2·04	4·67	
Mayavaram-Mutupet	202,848	8,945	4·41	4·20	3·95	3·04	4·37	
Great Indian Peninsula	27,283,519	1,490,694	5·46	4·76	2·32†	2·24†	2·07†	
Southern Mahratta	7,887,522	110,180	1·40	1·82	1·85	1·24	2·17	
Jodhpur-Hyderabad (British Section)	261,477	10,389	3·97	1·81	4·40	4·11	3·56	
TOTAL	198,451,683	10,100,648	5·09	4·73	4·91	4·39	4·62	
Total State and Guaranteed open lines	220,770,333	11,015,637	4·99	4·71	4·71	4·38	4·28	
Unopened lines, stores, etc.	1,528,159	...	...	...	...	...	...	
	222,298,492	11,015,637	4·95	4·69	4·65	4·30	4·19	
Private Companies:— Government payments.	1,698,281	...	...	...	...	...	...	
GRAND TOTAL	(a)223,996,773	...	...	...	...	...	...	

(3) *Companies' Railways*—	£	
Sterling expenditure to 31st March 1902 (page 245).	61,296,119	
Deduct half of £2,443,213 spent in 1901-1902 (page 245)	1,221,607	
	60,074,512	
Add—Assam Bengal interest (in footnote, page 244)	465,219	60,539,731
(4) *Capital of Local Boards*—		
Sterling expenditure to 31st March 1902 (page 283)	121,401	
Deduct—Half of £107,007 spent in 1901-1902 (page 283)	53,503	67,898
TOTAL		223,996,773

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1902, half the outlay in the year 1901-1902.
† For Wardha coal and Dhond-Manmad Railways.

No. 54.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

Provinces and Railways.	No. of Items.	Gross Receipts. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	Total.
		₹	₹	₹	₹
Guaranteed Railways.					
Bombay, Baroda and Central India	1	53,39,982	1,04,70,615	—3,10,321	1,55,00,276
Madras	2	42,73,968	68,96,751	—81,219	1,10,89,500
Total Guaranteed Railways		96,13,950	1,73,67,366	—3,91,540	2,65,89,776
Total India converted into £ at ₹15 = £1		...	..	£	1,772,652
State Railways.					
India, General.					
East Indian	3	2,07,55,516	4,91,06,590	12,00,566	7,10,62,672
Rajputana-Malwa, including Godhra-Rutlam-Nagda	4	72,70,938	2,05,67,987	2,79,502	2,81,18,427
Bhopal	5	...	...	2,92,862	2,92,862
Palanpur-Deesa	6	21,360	17,722	108	39,190
		2,80,47,814	6,96,92,299	17,73,038	9,95,13,151
Central Provinces.					
Bengal-Nagpur	7	59,07,710	70,59,788	5,68,869	1,35,36,367
Warora Colliery	8	...	...	6,98,956	6,98,956
		59,07,710	70,59,788	12,67,825	1,42,35,323
Burma.					
Burma	9	54,67,258	64,84,268	2,81,165	1,22,32,691
Assam.					
Assam-Bengal	10	11,29,599	8,87,132	76,027	20,92,758
Jorhat	11	15,883	65,456	1,971	83,310
Cherra Companyganj	12	...	2,685	143	2,828
		11,45,482	9,55,273	78,141	21,78,896
Bengal.					
Eastern Bengal	13	56,83,151	1,01,01,788	12,29,351	1,70,14,290
Bengal Central*	14	7,70,151	4,57,498	1,65,511	13,93,160
Bengal and North-Western and Tirhoot	15	40,48,368	48,05,659	11,25,512	99,79,539
Brahmaputra-Sultanpur	16	73,979	87,256	968	1,62,203
		1,05,75,649	1,54,52,201	25,21,342	2,85,49,192
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	17	56,47,002	67,22,524	11,51,269	1,35,20,795
Indian Midland	18	24,82,684	57,61,479	1,29,308	83,73,471
Lucknow-Bareilly	19	5,03,278	8,32,703	50,525	13,86,506
Hardwar-Dehra	20	1,40,720	85,526	1,183	2,27,429
		87,73,684	1,34,02,232	13,32,285	2,35,08,201
Punjab.					
North-Western	21	1,33,43,794	2,84,39,497	8,70,155	4,26,53,446
Madras.					
South Indian	22	52,90,409	48,23,263	2,54,507	1,03,68,269
North-East line, Madras Railway	23	19,04,712	26,01,608	1,83,850	46,90,260
Bezwada Extension	24	45,251	2,22,767	—3,620	2,64,398
Guntakal-Mysore Frontier	25	2,03,132	2,24,721	9,385	4,37,238
Mysore	26	6,20,216	7,57,537	27,142	14,04,895
Mayavaram-Mutupet	27	2,09,385	84,899	3,003	2,97,287
		82,73,105	87,14,885	4,74,267	1,74,62,347
Bombay					
Great Indian Peninsula	28	1,00,70,328	3,23,57,174	2,35,078	4,26,63,480
Southern Mahratta	29	19,48,517	36,26,611	1,37,486	57,12,614
Jodhpur-Hyderabad (British Section)	30	2,10,776	2,61,004	—71,181	4,00,599
		1,22,29,621	3,62,44,789	3,02,283	4,87,76,693
Total State Railways		9,37,64,207	18,64,45,232	89,00,501	28,91,09,940
Total India converted into £ at ₹15 = £1					£ 19,273,996
Receipts in England: Rent of premises occupied by the East Indian Railway Company					£ 230
Surplus profits of the Indian Midland Railway Company paid to the Secretary of State					£ 3,000
GRAND TOTAL					£ 19,277,226

* Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

EXPENSES of RAILWAYS in INDIA during the Year 1901-1902.

Working Expenses.						Net Receipts.	Net Receipts converted into £ at R15 = £1.	No. of Item.
Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	Total.			
R	R	R	R	R	R	R	£	
13,03,781	23,26,982	8,99,680	10,89,494	10,77,167	71,97,104	83,03,172	553,545	1
9,29,259	24,91,831	5,28,348	9,30,539	7,87,852	56,67,839	54,21,661	361,444	2
22,33,040	53,18,813	14,28,028	20,20,033	18,65,029	1,28,64,943	1,37,24,833	914,989	
...	...	...	...	£	857,663	914,989	914,989	
70,44,187	69,21,205	21,12,742	47,71,449	31,14,816	2,39,64,399	4,70,98,273	3,139,885	3
30,42,828	49,01,080	15,75,703	18,95,257	16,02,924	1,30,17,792	1,51,00,635	1,066,709	4
...	...	...	...	1,48,626	1,48,626	1,44,236	9,616	5
3,147	5,867	2,126	2,327	(a) 11,789	25,256	13,934	929	6
1,00,90,162	1,18,28,152	36,90,571	66,69,033	48,78,155	3,71,56,073	6,23,57,078	4,157,139	
16,95,515	20,16,799	5,99,706	12,76,272	14,98,412	70,86,704	64,49,663	429,978	7
...	...	...	..	4,33,330	4,33,330	2,65,626	17,708	8
16,95,515	20,16,799	5,99,706	12,76,272	19,31,742	75,20,034	67,15,289	447,686	9
14,70,623	26,93,890	6,37,732	11,21,132	10,20,065	69,43,442	52,89,249	352,617	
5,59,692	3,15,156	92,107	2,98,817	4,30,502	16,96,274	3,96,484	26,432	10
4,304	41,689	8,788	17,368	12,506	84,715	—1,405	—93	11
904	2,680	695	759	2,602	7,640	—4,812	—321	12
5,64,960	3,59,525	1,01,590	3,16,944	4,45,610	17,88,629	3,90,267	26,018	
19,62,979	23,80,617	8,15,296	18,35,296	17,24,882	87,19,070	82,95,220	553,015	13
1,74,294	1,55,403	30,190	1,44,183	2,36,051	7,40,121	6,53,039	43,536	14
12,89,726	10,46,859	2,46,428	8,39,744	(b) 39,87,442	74,10,199	25,69,340	171,289	15
...	...	...	...	72,991	72,991	89,212	5,947	16
34,26,999	35,82,879	10,91,914	28,19,223	60,21,366	1,69,42,381	1,16,06,811	773,787	
17,21,131	19,69,482	8,38,842	11,79,517	8,74,674	65,83,646	69,37,149	462,476	17
5,84,971	17,50,863	4,44,885	6,85,057	5,56,078	40,21,854	43,51,617	290,108	18
...	...	...	...	6,51,976	6,51,976	7,34,530	48,969	19
...	...	...	...	1,13,715	1,13,715	1,13,714	7,581	20
23,06,102	37,20,345	12,83,727	18,64,574	21,96,443	1,13,71,191	1,21,37,010	809,134	
59,03,625	88,42,511	21,81,000	32,62,379	20,62,818	2,22,52,333	2,04,01,113	1,360,074	21
10,43,382	18,59,072	5,61,708	7,28,515	7,42,186	49,34,863	54,33,406	362,227	22
5,66,851	10,34,474	2,16,174	3,92,551	3,02,667	25,12,717	21,77,543	145,169	23
30,809	31,800	8,106	16,722	32,751	1,20,248	1,44,150	9,610	24
78,767	1,00,327	30,353	49,124	51,737	3,10,308	1,26,930	8,462	25
2,54,821	3,22,359	98,726	1,58,505	1,91,186	10,25,597	3,79,298	25,287	26
29,990	53,412	16,087	20,963	42,654	1,63,106	1,34,181	8,945	27
20,04,620	34,01,444	9,31,214	13,66,380	13,63,181	90,66,839	83,95,508	559,700	
35,21,760	88,05,062	22,21,233	30,60,622	26,93,490	2,03,03,067	2,23,60,413	1,490,694	28
10,36,083	13,13,085	3,95,390	6,40,926	6,74,430	40,59,914	16,52,700	110,180	29
55,884	...	...	...	1,88,889	2,44,773	1,55,826	10,389	30
46,13,727	1,01,19,047	26,16,623	37,01,548	35,56,809	2,46,07,754	2,41,68,939	1,611,263	
3,20,76,333	4,65,64,592	1,31,34,077	2,23,97,485	2,34,76,189	(c) 13,76,48,676	15,14,61,264	10,097,418	
...	...	...	...	...	(c) 9,176,578	10,097,418	10,097,418	
...	...	...	...	...	...	230	230	
...	...	...	...	...	...	3,000	3,000	
...	...	...	...	...	9,176,578	10,100,648	10,100,648	

(a) Includes R10,214, share of net receipts paid to the Palanpur Darbar.
(b) Includes R30,07,840, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.
(c) Exclusive of R47,36,341 or £315,756 on account of Surplus Profits paid to Companies. [See Note (a), page 131.]

No. 54A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

Provinces and Railways.	No. of Items	Credited under Revenue Heads: Gross Receipts.	Gross Receipts converted into £ at ₹15=£1.	Working Expenses.	Interest chargeable in India.
		₹	£	₹	₹
Guaranteed Railways.					
Great Indian Peninsula	1	...	...	...	...
Bombay, Baroda and Central India	2	1,55,00,276	1,033,352	71,97,104	88,870
Madras	3	1,10,89,500	739,300	56,67,839	15,681
Total Guaranteed Railways		2,65,89,776	1,772,652	1,28,64,943	1,04,551
Total in sterling (India figures converted at ₹15=£1) £		1,772,652	1,772,652	857663	6,970
State Railways.					
India, General.					
East Indian	4	7,10,62,672	(a)4,737,741	2,39,64,399	34,18,284
Rajputana-Malwa, including Godhra-Rutlam-Nagda	5	2,81,18,427	1,874,562	1,30,17,792	62,20,362
Bhopal	6	2,92,862	19,524	1,48,626	1,03,133
Palanpur-Deesa	7	39,190	2,613	25,256	9,330
State Railway Stores	8	...	...	...	31,853
		9,95,13,151	6,634,440	3,71,56,073	97,82,962
Central Provinces.					
Bengal-Nagpur	9	1,35,36,367	902,425	70,86,704	(c)30,76,352
Warora Colliery	10	6,98,956	46,597	4,33,330	65,643
Umaria Colliery (depreciation on works)	11	...	...	...	7,307
Bilaspur-Etawah	12	...	...	...	3,005
Nagpur-Chattisgarh Depreciation Account	13	...	...	...	26,282
		1,42,35,323	949,022	75,20,034	31,78,589
Burma.					
Burma	14	1,22,32,691	815,513	69,43,442	(d)33,11,002
Assam.					
Assam-Bengal	15	20,92,758	139,517	16,96,274	22,94,604
Chittagong Jetties	16	...	...	...	25,827
Jorhat	17	83,310	5,554	84,715	36,340
Cherra-Companyganj	18	2,828	189	7,640	...
		21,78,896	145,260	17,88,629	23,56,771
Bengal.					
Eastern Bengal	19	1,70,14,290	1,134,286	87,19,070	40,49,216
Bengal Central*	20	13,93,160	92,877	7,40,121	(e)991
Bengal and North-Western and Tirhoot	21	99,79,539	665,302	74,10,199	18,06,100
Rungpur-Dhubri Extension	22	...	...	...	1,53,403
Brahmaputra-Sultanpur	23	1,62,203	10,814	72,991	42,414
Ranaghat-Bhagwangola	24	...	...	...	12,098
		2,85,49,192	1,903,279	1,69,42,381	60,64,222
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	25	1,35,20,795	901,386	65,83,646	14,09,836
Indian Midland	26	83,73,471	(b)561,231	40,21,854	(f)3,07,000
Lucknow-Bareilly	27	13,86,506	92,434	6,51,976	(g)3,95,959
Allahabad-Fyzabad	28	...	...	...	12,743
Agra-Delhi Chord	29	...	...	...	4,031
Hardwar-Dehra	30	2,27,429	15,162	1,13,715	84,221
		2,35,08,201	1,570,213	1,13,71,191	22,13,790
Punjab.					
North Western	31	4,26,53,446	2,843,563	2,22,52,333	1,56,47,796
Ditto Khushalgarh-Kohat-Thal	32	...	...	...	67,591
Jech-Doab	33	...	...	...	3,163
Peshawar Railway Reserve Material	34	...	...	...	8,003
Frontier Railway Reserve Material	35	...	...	...	1,73,828
Petroleum Operations, Baluchistan	36	...	...	...	4,768
Jullundur-Hoshiarpur	37	...	...	...	581
Ludhiana-Ferozepur	38	...	...	...	1,132
		4,26,53,446	2,843,563	2,22,52,333	1,59,07,762
Madras.					
South Indian	39	1,03,68,269	691,218	49,34,803	10,17,841
Ditto Madura-Pamban Section,	40	...	...	...	—40,713
Tinnevelly-Quilon (British Section)	41	...	...	...	1,877
Ditto (Native State Section	42	...	...	...	—726
North East line, Madras Railway	43	46,90,260	312,684	25,12,717	24,47,614
Bezwada Extension	44	2,64,398	17,626	1,20,248	46,164
Guntakal-Mysore Frontier	45	4,37,238	29,149	3,10,308	2,36,089
Mysore	46	14,04,895	93,660	10,25,597	...
Mayavaram-Mutupet	47	2,97,287	19,819	1,63,106	(h)1,72,153
Vizagapatam-Raipur	48	...	...	...	9,801
		1,74,62,347	1,164,156	90,00,839	38,90,100
Bombay.					
Great Indian Peninsula	49	4,26,63,480	2,844,232	2,03,03,067	8,07,001
Southern Mahratta	50	57,12,614	380,841	40,59,914	(i)6,63,142
Jodhpur-Hyderabad (British Section)	51	4,00,599	26,707	2,44,773	1,55,767
Southern Mahratta (depreciation on works)	52	...	...	...	21,083
		4,87,76,693	3,251,780	2,46,07,754	16,46,093
Total State Railways		28,91,09,940	19,277,226	13,76,48,676	4,83,52,191
Total in sterling (India figures converted at ₹15=£1) £		19,273,996	19,277,226	9,176,578	(k) 3,223,480

* Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(a) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company.

(b) Includes £3,000 on account of surplus profits paid to the Secretary of State.

(c) Interest on advances in India, ₹18,50,162, interest on overdrawn Capital, ₹158, and interest on Capital Outlay on Northern Section, East Coast Railway, ₹12,26,032.

(d) Includes interest on overdrawn Capital, ₹2,34,510.

(e) Interest on advances in India.

(f) Interest on advances in India, ₹2,55,078, and interest on overdrawn Capital, ₹51,922.

	₹
(g) Interest on Debt	2,04,846
,, Advances in India	1,16,565
,, Capital deposited by Companies	74,548
	3,95,959

(h) Includes interest on advances, ₹49,369, and interest on Capital deposited, ₹40,549.

(i) Interest on the Capital outlay on the Bellary-Kistna Railway, ₹5,63,137 and interest on overdrawn Capital, ₹5.

(j) Interest charges for the Mysore Railway are included in the amount o interest shown against the Southern Mahratta Railway.

GOVERNMENT in respect of RAILWAYS during the Year 1901-1902.

UNDER EXPENDITURE HEADS.							NET GAIN OR LOSS TO GOVERNMENT.		
Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total India.	Total India converted into £ at R15=£1.	England (Interest and Annuities).	GRAND TOTAL.	Gain.	Loss.	No. of Items.
R	R	R	R	£	£	£	£	£	
1,461	...	...	1,461	98	...	98	...	98	1
23,10,219	7,220	—42,426	95,60,987	637,399	457,930	1,095,329	...	61,977	2
4,439	25,030	—90,404	56,22,585	374,839	551,614	926,453	...	187,153	3
23,16,119	32,250	—1,32,830	1,51,85,033	1,012,336	1,009,544	2,021,880	...	249,228	
154,408	2,150	—8,855	1,012,336	1,012,336	1,009,544	2,021,880	...	(l)240,228	
21,86,650	...	...	2,95,69,333	1,971,289	1,611,186	3,582,475	1,155,266	...	4
13,785	...	...	1,92,51,939	1,283,463	...	1,283,463	591,099	...	5
...	...	...	2,51,759	16,784	...	16,784	2,740	...	6
...	...	...	34,586	2,306	...	2,306	307	...	7
...	...	...	31,853	2,123	...	2,123	...	2,123	8
22,00,435	...	...	4,91,39,470	3,275,965	1,611,186	4,887,151	1,747,289	...	
1,78,810	...	...	1,03,41,866	689,458	328,455	1,017,913	...	115,488	9
...	...	...	4,98,973	33,265	...	33,265	13,332	...	10
...	...	...	7,307	487	...	487	...	487	11
...	...	...	3,005	200	...	200	...	200	12
...	...	...	26,282	1,752	...	1,752	...	1,752	13
1,78,810	...	...	1,08,77,433	725,162	328,455	1,053,617	...	104,595	
4,42,440	...	...	1,06,96,884	713,126	52,498	765,624	49,889	...	14
...	...	...	39,90,878	266,058	87,100	353,158	...	213,641	15
...	...	...	25,827	1,722	...	1,722	...	1,722	16
...	...	...	1,21,055	8,070	...	8,070	...	2,516	17
...	...	...	7,640	510	...	510	...	321	18
...	...	...	41,45,400	276,360	87,100	363,400	...	218,200	
...	...	...	1,27,68,286	851,219	155,594	1,006,813	127,473	...	19
1,60,619	...	...	9 01,731	60,115	33,750	93,865	...	988	20
...	...	...	92,16,299	614,420	...	614,420	50,882	...	21
...	...	...	1,53,403	10,227	...	10,227	...	10,227	22
9,480	...	...	1,24,885	8,326	...	8,326	2,498	...	23
...	...	...	12,098	807	...	807	...	807	24
1,70,099	...	...	2,31,76,702	1,545,114	189,344	1,734,458	168,821	...	
...	...	...	79,93,482	532,899	322,567	855,466	45,920	...	25
1,92,965	...	...	45,21,819	301,454	239,260	540,714	20,517	...	26
1,18,010	...	...	11,65,945	77,730	...	77,730	14,704	...	27
...	...	...	12,743	850	...	850	...	850	28
...	...	...	4,031	268	...	268	...	268	29
11,254	...	...	2,09,190	13,046	...	13,946	1,216	...	30
3,22,229	...	...	1,39,07,210	927,147	561,827	1,488,974	81,239	...	
...	...	...	3,79,00,129	2,526,675	573,780	3,100,455	...	256,892	31
...	...	...	67,591	4,506	...	4,506	...	4,506	32
...	...	...	3,163	211	...	211	...	211	33
...	...	...	8,903	594	...	594	...	594	34
...	...	...	1 73,828	11,588	...	11,588	...	11,588	35
...	...	...	4,768	318	...	318	...	318	36
...	...	...	581	39	...	39	...	39	37
...	...	...	1,132	75	...	75	...	75	38
...	...	...	3,81,60,095	2,544,006	573,780	3,117,786	...	274,223	
6,15,517	...	...	65,68,221	437,881	176,635	614,516	76,702	...	39
...	...	...	—40,713	—2,714	9,265	6,551	...	6,551	40
...	...	...	1,877	125	1,052	1,177	...	1,177	41
...	...	...	—726	—48	1,669	1,621	...	1,621	42
...	...	...	49,60,331	330,689	...	330,689	...	18,005	43
...	...	...	1,66,412	11,094	...	11,094	6,532	...	44
...	...	...	5,46,397	36,426	...	36,426	...	7,277	45
1,01,860	...	...	11,27,457	75,164	(j)	75,164	18,496	...	46
...	...	...	3,35,259	22,351	...	22,351	...	2,532	47
...	...	...	9,801	653	...	653	...	653	48
7,17 377	...	...	1,36,74,316	911,621	188,621	1,100,242	63,914	...	
2,72,211	...	...	2,13,82,279	1,425,485	1,541,753	2,967,238	...	123,006	49
4,32,740	...	...	51,55,796	343,720	272,265	615,985	...	235,144	50
...	...	...	4,00,540	26,702	...	26,702	5	...	51
...	...	...	21,083	1,406	...	1,406	...	1,406	52
7,04,951	...	...	2,69,59,698	1,797,313	1,814,018	3,611,331		359,551	
47,36,341	...	...	19,07,37,208	12,715,814	5,406,829	18,122,643	1,154,583	...	
315,756	...	...	12,715,814	12,715,814	(k)5,406,829	18,122,643	(l)1,154,583	...	

(k) Shewn in Account No. 3 under Railway Revenue Account—

	India.	England.
	£	£
Interest on Debt	3,036,779	1,147,748
Annuities in purchase of Railways	...	2,997,759
Interest chargeable against Companies on Advances	151,479	218,884
Interest on Capital deposited by Companies	35,222	1,042,438
TOTAL	3,223,480	5,406,829

(l) Net gain on Guaranteed and State Railways as above . . £ 905,355

Add—

Net Receipts on account of Subsidized Railways, Accounts No. 59 and 59A 20,312

Deduct—

Miscellaneous Railway Expenditure, Account No. 60 . 79,051

TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 846,616

H. Railway Revenue Account.

No. 54B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1901-1902, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	64,555	64,555
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	223,376	223,376
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	7,223	7,223
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	34,18,284	227,886	...	227,886
TOTAL INTEREST ON DEBT	34,18,284	227,886	295,154	523,040
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,148	849,148
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Section 51, and 44 and 45 Vict., c. 53, Section 2(*a*)	...	...	74,752	74,752
Contribution towards management	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,187,274	1,187,274
TOTAL	34,18,284	227,886	1,482,428	1,710,314

No. 54C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1901-1902, of the EASTERN BENGAL RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	19,108	19,108
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	7	7
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay during 1900-1901, *plus* half the Outlay of the year	40,49,216	269,948	...	269 948
TOTAL INTEREST ON DEBT	40,49,216	269.948	33,061	303,009
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,830	116,830
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	5,574	5,574
Contribution towards management	...	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	122,533	122,533
TOTAL	40,49,216	269,948	155,594	425,542

No. 54D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1901-1902, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	R	£	£	£
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	...	...	154,902	154,902
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—496	—496
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay during 1900-01, *plus* half the Outlay of the year	1,56,47,796	1,043,186	...	1,043,186
TOTAL INTEREST ON DEBT	1,56,47,796	1,043,186	154,406	1,197,592
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	373 313	373,313
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	45,911	45,911
Contribution towards management	...	...	150	150
TOTAL ANNUITIES IN PURCHASE	...	...	419,374	419,374
TOTAL	1,56,47,796	1,043,186	573,780	1,616,966

No. 54E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1901-1902, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on India 3½ per cent. Stock	...	...	—883	—883
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,991	309,991
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,892	10,892
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	2,567	2,567
Interest at 4 per cent on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay during 1900-1901, *plus* half the Outlay of the year	14,09,836	93,989	...	93,989
TOTAL	14,09,836	93,989	322,567	416,556

NO. 54F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1901-1902, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,886	119,886
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,624	7,624
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay during 1900-1901, *plus* half the Outlay of the year	10,17,841	67,856	...	67,856
TOTAL	10,17,841	67,856	146,635	214,491

NO. 54G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1901-1902, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debentures and Debenture Stock	...	...	195,925	195,925
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay during 1900-1901, plus half the Outlay of the year	8,07,001	53,800	...	53,800
TOTAL INTEREST ON DEBT	8,07,001	53,800	195,925	249,725
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,509	1,268,509
Contribution towards management	...	...	69	69
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,578	1,268,578
TOTAL	8,07,001	53,800	1,464,503	1,518,303

No. 55.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL and LOCAL FUNDS, during the Year 1901-1902.

PROVINCES AND RAILWAY COMPANIES.		INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	IMPERIAL.	R	£	£	£
Central Provinces.—	Bengal-Nagpur	18,50,162	123,344	89,700	213,044
Bengal.—	Bengal Central	991	66	16,250	16,316
United Provinces of Agra and Oudh.—	Indian Midland	2,55,078	17,005	43,712	60,717
	Lucknow-Bareilly	1,16,565	7,771	...	7,771
Bombay.—	Southern Mahratta	...	...	69,222	69,222
	TOTAL IMPERIAL	22,22,796	148,186	218,884	367,070
	LOCAL.				
Madras.—	Mayavaram-Mutupet	49,389	3,293	...	3,293
	GRAND TOTAL	22,72,185	151,479	218,884	370,363

No. 56.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL and LOCAL FUNDS, during the Year 1901-1902.

PROVINCES AND RAILWAY COMPANIES.		INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	IMPERIAL.	R	£	£	£
India.—	East Indian	...	...	128,758	128,758
Central Provinces.—	Bengal-Nagpur	153	11	238,755	238,766
Burma.—	Burma	2,34,510	15,634	52,498	68,132
Assam.—	Assam-Bengal	...	...	87,100	87,100
Bengal.—	Bengal Central	...	...	17,500	17,500
	Brahmaputra-Sultanpur	42,414	2,828	...	2,828
United Provinces of Agra and Oudh—	Indian Midland	51,922	3,461	195 548	199,009
	Hardwar-Dehra	84,221	5,615	...	5,615
	Lucknow-Bareilly	74,548	4,970	...	4,970
Madras.—	South Indian	...	...	30,000	30,000
	Do. Extensions	...	...	11,986	11 986
Bombay.—	Southern Mahratta	5	...	203,043	203,043
	Great Indian Peninsula	...	...	77,250	77,250
	TOTAL IMPERIAL	4,87,778	32,519	1,042,438	1,074,957
	LOCAL.				
Madras.—	Mayavaram-Mutupet	40,549	2,703	...	2,703
	GRAND TOTAL	5,28,327	35,222	1,042,438	1,077,660

No. 57.—DETAILED ACCOUNT OF CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year 1901-1902.

	India, General.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
SURPLUS PROFITS.								
Great Indian Peninsula Railway	1,461	...	...	...	...	...	...	1,461
Bombay, Baroda and Central India Railway	23,10,219	...	...	...	...	...	...	23,10,219
Madras Railway	4,439	...	...	...	...	...	...	4,439
TOTAL	23,16,119	...	...	...	...	...	...	23,16,119
COMPENSATION FOR LAND.								
Bombay, Baroda and Central India Railway	...	...	...	...	...	...	7,220	7,220
Madras Railway	...	...	...	...	...	25,030	...	25,030
TOTAL	...	...	...	...	...	25,030	7,220	32,250
ESTABLISHMENT.								
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies	1,26,000	50,331	39,632	1,19,558	93,575	80,906	1,33,959	6,43,961
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	...	26,710	31,396	71,642	33,349	58,166	1,17,652	3,38,915
Deduct—Contribution for Government supervision, audit and control recoverable from Companies:								
East Indian — *1,67,937*								
Rajputana-Malwa system — *1,42,840*								
Bengal and North-Western and Tirhoot — *51,420*								
Bengal-Nagpur — *1,45,205*								
Bengal Central — *10,001*								
Indian Midland and Great Indian Peninsula — *2,13,876*								
Southern Mahratta and Mysore — *1,07,071*								
Lucknow-Bareilly — *11,642*								
South Indian — *98,658*								
Assam-Bengal — *59,556*								
Burma — *1,07,500*	*—11,15,706*	...	...	...	...	...	...	*—11,15,706*
TOTAL	*—9,89,706*	77,041	71,028	1,91,200	1,26,924	1,39,072	2,51,611	*—1,32,830*
GRAND TOTAL	13,26,413	77,041	71,028	1,91,200	1,26,924	1,64,102	2,58,831	22,15,539
Total India converted into £ at ₹15=£ . £								147,703

No. 58.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1902, the NET REVENUE of the several COMPANIES to the 31st of December 1901, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1902.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1901 inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway .	15,612,004	129,166	15,741,170	15,215,590	525,580
Madras Railway	20,838,997	7,033	20,846,030	12 343,766	8,502,264
TOTAL £	36,451,001	136,199	36,587,200	27,559,356	9,027,844

No. 59.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1901-1902.

	IMPERIAL.
INDIA—	
Madras—	
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway R	56,995
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore . . . . . R	4,28,881
TOTAL INDIA . R	4,85,876
Total India converted into £ at R15=£1 . £	32,392
ENGLAND—	
Rohilkund-Kumaon Railway—	
Government share of Surplus Profits taken in reduction of the Company's debt for advances of Interest . . . . . £	1,361
TOTAL RECEIPTS £	33,753

No. 59A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1901-1902.

	IMPERIAL.	PROVINCIAL.	TOTAL.
Assam.	R	R	R
Share of joint audit charges of the Assam Railways and Trading Company	...	2,049	
	...	2,049	2,049
Bengal.			
Laksam-Noakhali Railway Company (Land) . . .	96,601	...	
Bengal and North-Western Railway Company (ditto) . . .	43,812	...	
Mymensingh-Jamalpur-Jaganathganj Railway Company (Land) .	2,261	...	
Brahmaputra Sultanpur Railway Company (Land) . . .	15,472	...	
South Behar Railway Company (ditto) . . .	—1,648	...	
Bengal Dooars Railway Company (ditto) . . .	15,186	...	
	1,71,684	...	1,71,684
United Provinces of Agra and Oudh.			
Hardwar-Dehra Railway Company (Land) . . .	348	...	348
Punjab.			
Kalka-Simla Railway Company (Land) . .	11,751	...	
Delhi-Umballa-Kalka Railway Company (ditto) . . .	861	...	
Southern Punjab Railway Company (ditto) . . .	10,509	...	
	23,121	...	23,121
Madras.			
Nilgiri Railway Company (Land) . . .	91	...	
Do. do (Subsidy) . . .	71		
	162	...	162
Bombay.			
Sabarmati-Dholka Railway Company (Land) . . .	2,188	...	
Tapti Valley Railway Company (ditto) . . .	1,003	...	
Barsi-Pandharpur-Sangola Railway Company (ditto) . . .	1,056	...	
	4,247	...	4 247
TOTAL .	1,99,562	2,049	2,01,611
Total India converted into £ at R15=£1 £	13,304	137	13,441

No. 60.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year 1901-1902.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
	R	R	R
India, General.			
Surplus Establishment and Miscellaneous Charges	1,22,452	...	
Establishment of the Director of Railway Construction (share of)	2,00,000	...	
Port Store-keeper's Establishment	18,607	...	
Bara-Ajmer and Marwar Survey	—99	...	
Famine work Inspection	5,404	...	
TOTAL	3,46,364	...	3,46,364
Central Provinces.			
Gondia-Chanda Survey	27,889	...	
Nagpur-Brahmapuri Survey	3,659	...	
Satpura Railway Survey	—67,506	...	
Khandwa-Akola-Basim Survey	3,679	...	
TOTAL	—32,279	..	—32,279
Burma.			
Pegu-Syriam and Dalla-Dedaye Reconnaissance	1,505	...	
Sagaing Bridge	5,428	..	
Pegu-Moulmein Survey	39,703	...	
Bassein-Henzada Extension Survey	155	...	
Southern Shan States Survey	...	1,12,638	
TOTAL	46,791	1,12,638	1,59,429
Bengal.			
Sonthal Railway Survey	17,646	...	
Quadrupling Eastern Bengal Railway	121	...	
Chandipur-Taki Survey	5,500	...	
Sakri-Jainagar and Bairagnia-Bagaha Surveys	478	...	
Bhagalpur-Baidynath Survey	72,945	...	
Bhagalpur-Bararighat Survey	979	..	
Jherria Connection Survey	—35,837	...	
Ranchi Plateau Survey	253	...	
Sakri-Jainagar Branch (Land)	—297	...	
Dacca-Mymensingh Extension Survey	—2,612	...	
Kissenganj-Kotchandpur-Magura Survey	5,659	...	
Sektia-Hasdia Survey	9,786	...	
Gya-Cutwa Survey	17,150	...	
Burdwan-Cutwa and Hooghly-Cutwa Surveys	91,919	...	
Burdwan-Howrah Survey	37,022	...	
Sitarampur-Howrah Survey	16,662	...	
Bankura-Calcutta Survey	33,041	...	
Mutla river Survey	3,651	...	
Experimental borings at Asansol	4,254	...	
Additional do. do.	29,218	...	
TOTAL	3,07,538	...	3,07,538
United Provinces of Agra and Oudh.			
Fatehpur-Markundi Survey	22,516	...	
Agra City Chord Survey	6,546	...	
Shikoabad-Farakabad Survey	56,224	...	
Oudh and Rohilkhand Branch Surveys	5,043	...	
Dehra-Mussoorie Survey	...	135	
TOTAL	90,329	135	90,464
Punjab.			
Amritsar-Sarhali Survey	1,803	...	
Quetta-Nushki Survey	74,192	...	
Ludhiana-Dhuri-Jakhal Railway (Land)	58	...	
Frontier Railway Reserve Material	32,984	...	
Peshawar do. do. do.	010	...	
TOTAL	1,09,947	...	1,09,947
Madras.			
Shoranur-Cochin Railway (Land)	39,270	...	
Dharmapuri-Morappur Survey	255	...	
Bezwada-Masulipatam Survey	17,286	...	
Mysore and West Coast Survey	64,174	...	
Southern Mahratta Railway feeder lines Survey	10,782	...	
Salem-Atur Survey	6.201	..	
Kurnool Branch Survey	6,935	...	
Baliapatam-Mangalore Survey	28,066	...	
Krishnagiri-Tirupatur Survey	160	...	
Yerragudipad-Jammalamadugu Survey	75	...	
TOTAL	1,73,204	...	1,73,204
Bombay.			
Lower Sind Extension Survey	23,304	...	
Sion to Ballard pier Survey	8,093	...	
Bagalkot-Hungund Survey	6	...	
Dholka-Dholera Survey	—300	...	
TOTAL	31,103	...	31,103
GRAND TOTAL R	10,72,997	1,12,773	11,85,770
Total India converted into £ at R15= £1 £	71,533	7,518	79,051

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section J.—Irrigation.

Revenue £2,537,573. Expenditure £2,364,701.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works . .	61	Direct receipts	147	...	1,559,578	...
	62	Working Expenses (Abstract Account) .	147	...	...	701,920
	62A	„ „ (Detailed Account) .	149	701,920	...	...
	63	Portion of Land Revenue due to Irrigation (See also Account No. 17A) . . .	150	...	813,397	...
	63	Statement of Financial Results . . .	150 and 151	...	...	...
	63	Interest on Debt	151	...	...	944,123
Minor Works and Navigation . .	64	Gross Receipts	157	...	164,598	...
	64A	Summary of Receipts from Minor Works and Navigation	158	164,598	...	...
	65	Expenditure (Abstract Account) . .	161	...	...	718,658
	65A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	165	56,500	...	...
	65B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	168	138,112	...	...
			Total .		2,537,573	2,364,701

No. 61.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1901-1902.

	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
United Provinces of Agra and Oudh.	R	R	R	R	R	R	R	R	R	R	R	R
Betwa Canal	73,411	...	7	...	1,529	...	...	...	72	...	543	75,562
Add—Imperial share of Provincial Revenue in terms of Provincial Contract	17,46,434	1,48,438	...	..	...	...	...	...	...	...	...	18,94,872
TOTAL	18,19,845	1,48,438	7	...	1,529	...	...	...	72	...	543	19,70,434
Punjab.												
Western Jumna Canal, including Sirsa Branch	14,56,536	6,30,194	8,827	53	9,170	2,746	6,430	65,530	2,570	1,777	1,029	21,84,862
Bari Doab Canal	26,81,469	...	24,546	...	22,311	9,376	1,09,789	...	1,397	1,250	2,257	28,52,395
Sirhind Canal	21,35,958	4,177	9,953	...	4,867	8,366	50,767	4,761	3,361	660	91,123	23,19,093
Lower Sohag and Para Canal	91,583	...	5	...	1	59	...	...	...	...	1,953	93,601
Chenab Canal	52,77,515	...	6,569	...	605	4,497	17,117	...	8,819	1,823	26,745	53,43,690
Sidhnai Canal	3,82,112	...	813	...	5	15	...	...	1,127	132	34	3,84,238
Swat River Canal	3,07,274	...	67	...	46	1	4,833	...	344	...	90	3,12,655
TOTAL	1,23,32,447	(a)6,34,371	50,78[illegible]	53	37,005	25,060	1,94,936	70,291	17,618	5,642	1,23,231	1,34,91,434
North-West Frontier.												
Swat River Canal	1,41,726	...	95	...	148	1	2,895	...	303	4	18	1,45,100
Madras.												
Godávári Delta Project	...	...	120	120	7,172	11,333	...	89,815	252	349	1,220	1,10,381
Kistna Delta Project	...	...	...	...	3,776	25,637	...	39,224	1,804	3	406	70,850
Cauvery Delta Project	...	...	...	...	814	592	...	...	156	...	102	1,604
Pennér Anicut Project	...	...	...	...	...	3,245	...	...	267	...	...	3,512
Barúr Tank	...	...	...	...	...	96	...	...	...	...	2	98
Sriváikuntam Anicut Project	...	...	...	794	...	484	...	...	288	...	...	1,566
Kurnool Canal	1,89,160	...	12	490	1,190	4,684	...	1,042	469	...	3,179	2,00,226
Periyar Project	...	...	...	...	...	1,279	...	170	95	...	71	1,615
Rushikulya Project	...	...	...	...	12	97	...	9	...	...	4,066	5,084
TOTAL	1,89,160	...	132	1,404	12,904	47,447	...	1,30,260	3,331	352	9,946	3,94,996
Bombay.												
Desert Canal	47,198	...	...	...	13	192	...	...	55	321	511	48,290
Begari Canal	46,693	...	...	...	14	69	...	...	...	145	792	47,713
Eastern Nara Works	2,107	...	...	...	3,555	2,166	...	...	8	1,059	18,260	27,155
Hathmati Canal	44	...	...	...	371	146	...	...	...	...	...	561
Pravara River Works—Lakh Canal	116	...	...	...	76	103	...	...	3	...	...	298
Kadva River Works	4,499	...	...	..	183	26	...	...	38	...	46	4,792
Krishna Canal	38,552	...	...	...	...	827	...	...	45	...	...	39,124
Lower Panjhra River Works	10,672	...	...	...	7	160	...	...	...	...	87	10,926
Ekruk Tank	9,992	...	7,779	6,289	267	2,252	...	...	3	...	351	26,933
Mutha Canals	1,64,418	...	3,091	1,15,454	368	5,069	2,160	...	126	28	5,212	2,95,926
Unharwáh Canal	285	...	...	...	19	...	...	...	1	4	72	381
Jamrao Canal	1,696	...	10	..	70	1,741	...	...	692	480	433	5,128
Mhasvad Tank	16,667	.	...	2,956	545	328	...	...	30	...	3,400	23,926
Nira Canal	2,26,204	...	138	...	113	126	...	...	43	...	1,434	2,28,058
Mahiwah	..	...	...	...	16	...	...	...	...	...	110	126
Dad	440	...	..	...	61	9	...	...	...	...	120	630
TOTAL	5,69,583	...	11,018	1,24,699	5,678	13,214	2,160	...	1,044	2,043	30,828	7,60,267
Total Imperial	1,50,52,761	7,82,809	62,032	1,26,156	57,324	85,722	1,99,991	2,00,551	22,368	8,041	1,64,566	1,67,62,321

Provincial.												
Bengal.												
Orissa Project	2,39,035	...	143	...	5,340	931	...	78,153	4,941	...	20,463	3,49,006
Midnapore Canal	1,24,786	...	250	...	22	99	...	89,835	639	88	25,273	2,40,992
Tidal Canal	...	...	...	...	16	727	...	45,909	370	...	920	47,942
Sone Project	10,69,080	...	1,586	...	1,790	968	1,398	23,595	8,209	...	32,345	11,38,971
TOTAL	14,32,901	...	1,979	...	7,168	2,725	1,398	2,37,492	14,159	88	79,001	17,76,911
United Provinces of Agra and Oudh.												
Ganges Canal	26,27,398	46,222	1,809	469	81,532	...	45,332	7,015	1,757	3,001	12,626	28,27,161
Lower Ganges Canal	17,55,261	1,61,883	3,760	(b) 1,199	33,792	...	10,593	6,348	1,778	2,274	19,767	10,96,655
Agra Canal	5,38,555	85,426	1,001	...	29,966	...	3,432	4,874	276	332	1,874	6,65,736
Eastern Jumna Canal	11,16,626	3,344	739	.670	45,742	...	9,804	...	137	397	1,914	11,79,373
Fatehpur Branch, Lower Ganges Canal	76,789	...	1	...	3,206	...	...	...	...	175	209	80,380
TOTAL	61,14,629	(a) 2,96,875	7,310	2,338	1,94,238	...	69,161	18,237	3,948	6,179	36,390	67,49,305
Deduct—Imperial share in terms of Provincial Contract	*17,46,434*	*1,48,438*	...	...	...	...	...	...	...	...	...	*18,94,872*
	43,68,195	1,48,437	7,310	2,338	1,94,238	...	69,161	18,237	3,948	6,179	36,390	48,54,433
Total Provincial	58,01,096	1,48,437	9,289	2,338	2,01,406	2,725	70,559	2,55,729	18,107	6,267	1,15,391	66,31,344
GRAND TOTAL	2,08,53,857	9,31,246	71,321	128,494	2,58,730	88,447	2,70,550	4,56,280	40,475	14,308	2,79,957	2,33,93,665
											Grand Total converted into £ at R15=£1 ... £	1,559,578

(a) Recoveries by the Civil Department.

(b) Includes R1,152 for water supplied to Military Department.

No. 62.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the YEAR 1901-1902.

	Imperial.						Provincial.			Grand Total.
	United Provinces of Agra and Oudh.	Punjab.	North West Frontier.	Madras.	Bombay.	Total.	Bengal.	United Provinces of Agra and Oudh.	Total.	
Working Expenses and Maintenance:	R	R	R	R	R	R	R	R	R	R
Extensions and Improvements	2,760	3,44,490	...	1,07,058	20,274	4,74,582	34,991	2,93,253	3,28,244	8,02,826
Maintenance and Repairs	32,947	18,32,685	11,056	6,42,669	4,63,997	29,83,354	3,57,099	12,05,614	15,62,713	45,46,067
Establishment	63,995	19,01,370	24,193	6,36,381	1,66,046	27,91,985	6,77,637	(d) 14,15,358	20,92,995	48,84,980
Tools and Plant	2,054	55,348	412	95,976	11,549	1,65,339	58,904	37,135	96,039	2,61,378
Refunds of Revenue	96	(c) 17,892	7	1,430	1,922	21,347	4,005	8,202	12,207	33,554
TOTAL	1,01,852	41,51,785	35,668	14,83,514	6,63,788	64,36,607	11,32,636	29,59,562	40,92,198	1,05,28,805
									Total converted into £ at R15=£1 . £	701,920

(c) Includes R3,130 on account of Refund of Owners' Rates.

(d) Includes R19,771 Outlay by Civil Officers.

No. 62A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902.

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.												
United Provinces of Agra and Oudh.												
Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,594	11,253	...	3,87,980
Betwa Canal	2,760	32,947	63,995	2,054	96	1,01,852	61,579	5,26,781	9,12,701	24,373	5,747	15,31,241
TOTAL	2,760	32,947	63,995	2,054	96	1,01,852	3,60,612	5,26,781	9,90,455	35,626	5,747	19,19,221
Punjab.												
Western Jumna Canal, including Sirsa Branch	81,280	3,74,403	3,88,802	11,161	(a) 9,531	8,65,177	9,04,581	1,14,75,524	1,08,39,086	2,50,662	1,68,776	2,36,38,629
Bari Doab Canal	76,726	4,23,830	3,22,215	16,506	1,634	8,40,911	10,69,371	97,72,857	1,00,84,419	2,37,570	89,055	2,12,53,281
Sirhind Canal	39,302	3,63,583	3,75,899	11,984	2,745	7,93,513	7,52,574	45,21,904	46,26,540	84,332	32,502	1,00,18,032
Lower Sohag and Para Canal	7,524	74,154	37,915	115	42	1,19,750	65,238	5,93,163	4,24,000	423	1,762	10,85,180
Chenab Canal	88,331	5,08,192	6,73,972	12,408	(b) 3,925	12,86,828	4,17,084	31,47,040	35,32,815	84,087	26,807	72,08,433
Sidhnai Canal	47,055	70,854	54,665	1,183	15	1,74,372	1,10,207	7,74,904	6,05,770	27,323	268	15,68,472
Swat River Canal	3,672	12,308	34,834	374	...	51,188	57,913	5,18,063	7,66,478	12,025	994	13,56,373
Jhelum Canal	...	5,361	13,068	1,617	...	20,046	...	5,361	13,068	1,617	...	20,046
TOTAL	3,44,490	18,32,685	19,01,370	55,348	17,892	41,51,785	34,26,968	3,08,09,806	3,08,92,776	6,98,648	3,20,254	6,61,48,452
North-West Frontier.												
Swat River Canal	...	11,056	24,193	412	7	35,668	...	11,056	24,193	412	7	35,668
Madras.												
Godavari Delta System	27,224	2,67,534	2,57,248	57,388	70	6,09,464	6,42,729	93,67,249	63,59,225	13,90,611	14,241	1,77,74,055
Kistna Delta System	28,135	2,24,530	2,26,745	31,655	829	5,11,804	3,67,202	67,86,400	44,31,437	9,60,609	17,224	1,25,62,872
Penner River Canal	10,628	6,896	24,968	1,126	25	43,643	59,553	4,51,826	4,77,360	3,582	179	9,92,500
Cauvery Delta System	12,578	—21,597	46,670	—905	...	36,746	6,41,760	—11,26,302	8,70,601	—32,040	867	3,54,886
Srivaikuntam Anicut System	—252	10,666	9,404	—78	...	19,830	63,377	3,45,708	2,43,707	3,006	270	6,56,068
Kurnool Canal	4,754	57,967	28,077	2,819	505	94,122	2,92,002	16,87,000	6,10,094	67,385	6,329	26,72,419
Barur Tank Project	1,800	1,702	1,443	...	...	4,945	9,884	27,226	14,897	25	...	52,032
Periyar Project	10,790	54,972	29,463	3,268	...	98,493	30,062	3,70,683	1,17,590	9,848	...	5,28,183
Rushikulya Project	11,401	39,999	12,273	703	1	64,377	20,037	2,09,192	67,625	7,157	4	3,04,015
TOTAL	1,07,058	6,42,669	6,36,381	95,976	1,430	14,83,514	21,26,615	1,81,78,901	1,32,02,226	24,10,174	39,114	3,59,57,030

Bombay.												
Desert Canal	2,732	50,952	2,251	788	...	56,723	83,401	8,93,331	2,36,012	7,214	...	12,19,958
Begari Canal	3,023	50,744	5,973	589	...	60,329	94,283	17,75,177	4,23,735	11,132	8	23,04,335
Eastern Nara Works	9,905	58,855	28,456	785	...	98,001	87,302	21,96,101	9,19,440	24,625	8,042	32,35,519
Hathmati Canal	...	4,857	1,314	37	...	6,208	2,103	1,24,500	64,608	699	2,460	1,94,439
Pravara River Works—Lakh Canal	86	27,787	—1,460	37	...	26,450	715	1,18,067	1,30,287	1,990	40	2,51,699
Kadva River Works	...	4,243	18,774	115	...	23,132	146	93,614	1,45,137	2,491	203	2,41,591
Krishna Canal	36	8,020	4,304	97	...	13,357	2,764	2,74,847	1,81,016	3,042	142	4,61,811
Lower Panjhra River Works	762	1,265	4,953	...		6,980	3,659	82,692	60,614	1,456	3,606	1,51,487
Ekruk Tank	202	4,781	2,870	85	898	8,836	39,714	2,41,494	1,78,222	2,982	968	4,63,380
Mutha Canals	203	36,714	30,362	6,818	846	74,943	12,822	9,58,100	6,30,366	53,448	17,979	16,72,715
Unharwah Canal	3,325	25,955	—509	298	...	29,069	87,463	2,70,074	48,146	2,435	...	4,08,118
Jamrao Canal	...	1,13,778	37,683	1,428	...	1,52,889	...	1,66,746	48,855	1,908	...	2,17,599
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	360	77	18,907
Mhaswad Tank	...	5,625	4,217	72	...	9,914	17,358	1,23,031	94,274	1,254	5	2,35,922
Nira Canal	...	23,773	19,878	400	178	44,229	658	3,44,299	2,93,182	10,740	967	6,49,855
Mahiwah	...	9,794	—619	...	...	9,175	...	9,794	—619	...	...	9,175
Dad Canal	...	35,954	8,499	...	...	44,453	...	35,954	8,499	...	...	44,453
TOTAL	20,274	4,63,997	1,66,046	11,549	1,922	6,63,788	4,32,783	77,18,954	34,68,836	1,25,884	34,566	1,17,81,023
Total Imperial	4,74,582	29,83,354	27,91,985	1,65,339	21,347	64,36,607	63,46,978	5,72,45,498	4,85,78,486	32,70,744	3,99,688	11,58,41,394
Provincial.												
Bengal.												
Orissa Project	12,057	1,41,182	2,26,232	14,405	1,224	3,95,100	1,39,217	61,16,942	45,10,193	5,01,844	18,046	(d) 1,12,86,242
Midnapore Canal	2,490	61,293	73,249	24,250	386	1,61,608	1,19,130	34,38,309	18,66,998	7,22,676	12,248	61,59,370
Tidal Canal	...	14,342	9,386	4,913	17	28,658	29,845	7,60,858	3,33,055	85,753	2,929	12,13,040
Sone Project	20,444	1,40,282	3,68,770	15,336	2,378	5,47,210	1,73,137	61,62,548	74,45,039	4,92,719	1,56,457	1,44,29,900
TOTAL	34,991	3,57,099	6,77,637	58,904	4,005	11,32,636	4,61,338	1,64,78,657	1,41,55,885	18,02,992	1,89,680	3,30,88,552
United Provinces of Agra and Oudh.												
Ganges Canal	1,09,686	3,93,890	5,30,960	19,123	3,765	10,57,424	22,73,265	1,46,35,227	1,83,28,818	6,18,777	88,079	3,59,44,166
Lower Ganges Canal	72,716	4,76,885	4,88,716	10,174	1,458	10,49,949	15,67,523	85,52,031	1,06,01,226	2,19,622	50,839	2,09,91,241
Fatehpur Branch, Lower Ganges Canal	6,858	38,622	80,215	774	526	1,26,995	13,290	84,261	1,80,852	3,149	604	2,82,156
Agra Canal	26,439	99,202	1,27,145	5,166	2,179	2,60,131	5,08,130	25,85,032	28,76,428	87,569	61,110	61,18,269
Eastern Jumna Canal	77,554	1,97,015	1,88,322	1,898	274	4,65,063	7,11,334	46,20,915	61,19,341	83,300	32,828	1,15,67,718
TOTAL	2,93,253	12,05,614	(c) 14,15,358	37,135	8,202	29,59,562	50,73,542	3,04,77,466	3,81,06,665	10,12,417	2,33,460	7,49,03,550
Total Provincial	3,28,244	15,62,713	20,92,995	96,039	12,207	40,92,198	55,34,880	4,69,56,123	5,22,62,550	28,15,409	4,23,140	10,79,92,102
GRAND TOTAL	8,02,826	45,46,067	48,84,980	2,61,378	33,554	1,05,28,805	1,18,81,858	10,42,01,621	10,08,41,036	60,86,153	8,22,828	22,38,33,496
Grand Total converted into £ at R15=£1					£	701,920					£	14,922,233

(a) Includes R3,019 on account of refund of Owners' Rates. (b) Includes R111 on account of refund of Owners' Rates. (c) Includes R19,771 Outlay by Civil Officers. (d) Excludes R6,945 Outlay in England.

No. 63.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	Capital Outlay, excluding Indirect Charges. During 1901-1902. (For details, *see* pages 126, 232 233 and 234.)	Capital Outlay, excluding Indirect Charges. To end of 1901-1902. (For details, *see* pages 126, 232 233 and 234.)	Revenue. Direct Receipts, Water-rates, etc. (For details, *see* pages 140 and 147.)	Revenue. Irrigation Land Revenue collected in the Civil Department.
		₹	₹	₹	₹	₹
Burma.						
Mandalay Canal	1	46,06,719	4,86,180	39,89,500	...	...
Shwebo Canal	2	46,28,060	7,71,686	9,03,459	...	...
		92,34,779	12,57,866	48,92,959	..	...
Bengal.						
Orissa Project	3	2,58,94,319	35,024	2,58,94,320	3,49,006	...
Midnapore Canal	4	82,90,288	1,522	82,90,288	2,40,992	...
Tidal Canal	5	25,51,641	—*88*	25,51,641	47,942	...
Sone Project	6	2,58,24,169	—*20,151*	2,58,24,109	11,38,971	...
Dhaka Canal	7	2,85,471	81,839	1,12,127	...	...
Tribeni "	8	37,39,084	2,05,057	3,27,780	...	...
TOTAL		6,65,84,972	3,03,203	6,30,00,325	17,76,911	...
United Provinces of Agra and Oudh.						
Ganges Canal	9	2,84,13,792	33,956	2,84,13,792	28,27,161	8,26,342
Lower Ganges Canal	10	3,37,83,829	59,149	3,37,83,829	19,96,655	2,09,586
Agra Canal	11	89,91,848	63,156	89,91,848	6,65,736	...
Eastern Jumna Canal	12	38,42,593	96,879	38,42,593	11,79,373	2,52,041
Fatehpur Branch, Lower Ganges Canal	13	34,20,000	47,395	31,09,554	80,380	...
Betwa Canal	14	42,88,040	19,746	42,88,040	75,562	...
TOTAL		8,27,40,102	3,20,281	8,24,29,656	68,24,867	12,87,969
Punjab.						
Western Jumna Canal, including Sirsa Branch	15	1,64,22,091	81,860	1,64,22,091	21,84,862	...
Bári Doáb Canal	16	1,84,57,372	6,64,811	1,84,57,372	28,52,395	2,36,603
Sirhind Canal	17	2,32,92,835	12,517	2,32,92,835	23,19,993	...
Lower Sohag and Para Canal	18	7,38,008	31,659	7,38,008	93,901	79,803
Chenab Canal	19	2,59,11,448	6,47,792	2,59,11,448	53,43,690	10,46,645
Sidhnai Canal	20	12,40,100	15,186	12,40,100	3,84,238	1,11,316
Jhelum Canal	21	1,21,69,085	24,18,894	92,65,783	...	...
Swat River Canal	22	...	—*8,490*	...	3,12,655	21,694
TOTAL		9,82,30,939	38,64,229	9,53,27,637	1,34,91,434	14,96,061
North-West Frontier Province.						
Swat River Canal	...	39,90,298	7,081	39 90,298	1,45,190	22,886
Madras.						
Godávári Delta System	23	1,13,90,202	87,353	1,13,90,202	1,10,381	32,56,689
Kistna Delta System	24	1,30,72,953	2,46,944	1,30,72,953	70,850	28,86 022
Pennér Anicut System	25	51,24,898	1,27,142	51,24,898	3,512	3,88,308
Cauvery Delta System	26	28,11,439	1,98,923	28,11,439	1,664	9,74,732
Sriváikuntam Anicut System	27	13,95,508	6,748	13,95,508	1,566	1,21,701
Kurpool Cuddapah Canal	28	2,17,31,455	1,384	2,17,31,455	2,00,226	10,602
Barur Tank Project	29	4,08,197	4,273	4,08,197	98	11,304
Periyar Project	30	85,99,921	41,626	85,99,921	1,615	4,05,664
Rushikulya Project	31	44,39,121	49,577	44,39,121	5,084	1,00,871
TOTAL		6,89,73,754	7,63,970	6,89,73,754	3,94,906	82,15,893
Bombay.						
Desert Canal	32	22,22,892	4,28,108	22,22,892	48,290	1,48,857
Bégari Canal	33	16,57,544	...	16,57,544	47,713	3,56,091
Eastern Nara Works	34	60,64,358	1,31,870	60,04,358	27,155	4,79,421
Hathmati Canal	35	4,90,925	...	4,90,925	561	...
Pravara River Works—Lakh Canal	36	3,52,446	...	3,52,446	298	147
Kádvá River Works	37	7,50,061	13,755	7,42,335	4,792	594
Krishna Canal	38	8,18,545	...	8,18,545	39,424	...
Lower Panjhra River Works	39	4,45,382	...	4,45,382	10,926	6,546
Ekruk Tank	40	12,28,117	...	12,28,117	26,033	...
Mutha Canals	41	64,78,120	45,759	64,78,120	2,95,926	42
Unharwáh Canal	42	6,28,837	5,174	6,28,837	381	1,45,602
Jamrao Canal	43	78,05,921	4,00,774	78,05,920	5,128	4,33,973
Dad Canal	44	24,31,343	3,13,068	18,47,361	630	1,54,401
Nasrat Canal	45	16,15,319	4,30,174	7,07,592	...	...
Naulakhi Canal	46	12,62,554	...	150	...	...
Mahiwah Canal	47	9,36,837	4,24,840	6,31,899	126	24,509
Gokak Canal—First Section	48	4,00,939	...	4,00,939	...	...
Mhaswad Tank	49	19,93,131	2,378	19,93,131	23,926	...
Nira Canal	50	53,58,042	785	53,58,042	2,28,058	...
Chankapur Tank	51	7,01,544	887	1,05,254	...	...
Maladevi Tank	52	9,14,975	57,725	2,59,476	...	...
Shetphal Tank (Nira Canal)	53	7,04,442	1,46,351	5,22,625	...	...
TOTAL		4,52,62,274	24,01,648	4,07,61,890	7,60,267	17,00,183
GRAND TOTAL		37,50,17,118	89,18,278	35,93,76,519	2,33,93,065	1,27,22,992
Grand Total converted into £ at R15=£1 £		**25,001,141**	**594,552**	**23,958,435**	**1,559,578**	**848,199**

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1901-1902.

During 1901-1902.		Working Expenses, 1901-1902 (for details, *see* pages 148 and 149).	Excluding Interest.				Simple Interest at 4 per cent. on Capital Outlay, to the 31st March 1900 plus 3¾ per cent. on Outlay after that date.	Including Interest.				No. of Items.
Less collection charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
₹	₹	₹	₹	₹			₹	₹	₹			
...	...	...	...	...	...	...	1,47,097	...	1,47,097	...	3·69	1
...	...	...	...	...	...	...	19,411	...	19,411	...	2·15	2
...	...	...	...	...	...	...	1,66,508	...	1,66,508	...	3·40	
...	3,49,006	3,95,100	...	46,094	...	·18	10,34,949	...	10,81,043	...	4·17	3
...	2,40,992	1,61,668	79,324	...	·95	...	3,31,580	...	2,52,256	...	3·04	4
...	47,942	28,658	19,284	...	·75	...	1,02,067	...	82,783	...	3·24	5
...	11,38,971	5,47,210	5,91,761	...	2·29	...	10,33,371	...	4,41,610	...	1·71	6
...	...	...	...	...	...	...	2,670	...	2,670	...	2·38	7
...	...	...	...	...	...	...	8,446	...	8,446	...	2·58	8
..	17,76,911	11,32,636	6,44,275	...	1·03	..	25,13,083	.	18,68,808	...	2·97	
...	36,53,503	10,57,424	25,96,079	...	9·14	...	11,35,633	14,60,446	...	5·14	...	9
...	22,06,241	10,49,949	11,56,292	...	3·42	...	13,49,914	...	1,93,622	...	·57	10
...	6,65,736	2,60,131	4,05,605	...	4·51	...	3,58,213	47,392	...	·53	...	11
...	14,31,414	4,65,063	9,66,351	...	25·15	...	1,51,459	8,14,892	...	21·21	...	12
...	80,380	1,26,995	...	46,615	...	1·49	1,23,160	...	1,69,775	...	5·46	13
...	75,562	1,01,852	...	26,290	...	·61	1,70,815	...	1,97,105	...	4·59	14
...	81,12,836	30,61,414	50,51,422		6·13	...	32,89,194	17,62,228	...	2·14	...	
...	21,84,862	8,65,177	13,19,685	...	8·04	...	6,55,001	6,64,684	...	4·05	...	15
...	30,88,998	8,40,911	22,48,087	...	12·18	...	7,23,724	15,24,363	...	8·26	...	16
...	23,19,993	7,93,513	15,26,480	...	6·56	...	9,31,157	5,95,323	...	2·56	...	17
...	1,73,404	1,19,750	53,654	...	7·27	...	28,824	24,830	...	8·36	...	18
...	63,90,335	12,86,828	51,03,507	...	19·70	...	10,20,953	40,82,554	...	15·76	...	19
...	4,95,554	1,74,372	3,21,182	...	25·90	...	49,224	2,71,958	...	21·93	...	20
...	...	20,046	...	20,046	...	·22	3,10,658	...	3,30,704	...	3·57	21
..	3,34,349	51,188	2,83,161	...	*	...	...	2,83,161	...	*	...	22
...	1,49,87,495	41,51,785	1,08,35,710	...	11·37	...	37,19,541	71,16,169	...	7·46	...	
...	1,68,076	35,668	1,32,408	...	10·41	...	1,59,619	...	27,211	6·41		
1,62,807	32,04,263	6,09,464	25,94,799	...	22·78	...	4,53,557	21,41,242	...	18·80	...	23
1,43,630	28,13,242	5,11,894	23,01,348	...	17·60	...	5,17,333	17,84,015	...	13·65	...	24
19,103	3,72,717	43,643	3,29,074	...	6·42	...	2,02,038	1,27,036	...	2·48	...	25
48,737	9,27,659	36,746	8,90,913	...	31·69	...	1,07,077	7,83,836	...	27·88	...	26
6,085	1,17,182	19,830	97,352	...	6·98	...	55,665	41,687	...	2·99	...	27
530	2,10,298	94,122	1,16,176	...	·53	...	8,69,214	...	7,53,038	...	3·47	28
564	10,838	4,945	5,893	...	1·44	...	16,233	...	10,340	...	2·53	29
22,349	4,44,930	98,493	3,46,437	...	4·03	...	3,42,987	3,450	...	·40	...	30
5,027	1,00,928	64,377	36,551	...	·82	...	1,76,415	..	1,39,864	...	3·15	31
4,08,832	82,02,057	14,83,514	67,18,543	...	9·74	...	27,40,519	39,78,024	...	5·77	...	
8,872	1,88,275	56,723	1,31,552	...	5·92	...	78,921	52,631	...	2·37	...	32
21,422	3,82,382	60,329	3,22,053	...	19·43	...	66,302	2,55,751	...	15·43	...	33
29,908	4,76,668	98,001	3,78,667	...	6·24	...	2,40,123	1,38,544	...	2·28	...	34
2	559	6,208	...	5,649	...	1·15	19,637	...	25,286	...	5·15	35
20	425	26,450	...	26,025	...	7·38	14,098	...	40,123	...	11·38	36
227	5,159	23,132	...	17,973	...	2·42	29,383	...	47,356	...	6·38	37
1,264	38,160	13,357	24,803	...	3·03	...	32,742	...	7,939	...	·97	38
1,550	15,922	6,080	9,842	...	2·21	...	17,815	...	7,973	...	1·79	39
500	26,433	8,836	17,597	...	1·43	...	49,125	...	31,528	...	2·57	40
8,127	2,87,841	74,943	2,12,898	...	3·29	...	2,58,137	...	45,239	...	·70	41
8,607	1,37,376	29,069	1,08,307	...	17·22	...	25,010	83,297	...	13·25	...	42
12,924	4,26,177	1,52,889	2,73,288	...	3·50	...	3,01,456	...	28,168	...	·37	43
6,283	98,748	44,453	54,295	...	2·94	...	65,817	...	11,522	...	·02	44
...	...	...	...	...	...	...	18,530	...	18,530	...	2·61	45
...	...	...	...	...	...	...	6	...	6	...	4·00	46
1,423	23,212	9,175	14,037	...	2·22	...	15,730	...	1,693	...	·27	47
...	...	...	...	...	...	...	16,038	...	16,038	...	4·00	48
764	23,162	9,914	13,248	...	·66	...	79,665	...	66,417	...	3·33	49
11,310	2,16,748	44,229	1,72,519	...	3·22	...	2,14,300	...	41,781	...	·78	50
...	...	...	...	...	...	...	4,160	...	4,160	...	3·95	51
...	...	...	...	...	...	...	8,986	...	8,986	...	3·46	52
...	...	...	...	...	...	...	17,399	...	17,399	...	3·33	53
1,13,203	23,47,247	6,63,788	16,83,459	...	4·13	...	15,73,380	1,10,079	...	·27	...	
5,22,035	3,55,94,622	1,05,28,805	2,50,65,817	...	6·97	...	1,41,61,844	1,09,03,973	...	3·03	...	
34,802	2,372,975	701,920	1,671,055	...	6·97	...	944,123	726,932	...	3·04	...	

J.—Irrigation.

* The percentage is shown under North-West Frontier Province.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1901-1902.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana.												
Tanks in Todghur Sub-Collectorate	2,644	...	...	...	...	...	...	...	36	2	53	2,735
" Ajmere "	6,026	...	...	...	...	4	...	...	19	70	1,262	7,381
" Beawar "	5,828	...	...	...	...	...	...	...	76	6	522	6,432
TOTAL	14,498	...	...	...	...	4	...	.	131	78	1,837	16,548
Baluchistan.												
Shebo Canal	13,539	...	...	...	...	320	33	...	55	46	...	13,993
Khusdil Khan Reservoir	28,479	...	...	...	...	204	...	...	62	52	...	28,797
TOTAL	42,018	...	...	...	...	524	33	...	117	98	...	42,790
Punjab.												
Upper Sutlej Inundation Canals	3,75,332	...	36	...	1,328	1,465	...	...	579	150	10,600	3,89,490
Indus Inundation Canals	94,003	...	80	...	2,770	37	...	...	...	367	502	97,759
Shahpur Canals	88,575	...	...	...	657	...	...	...	...	118	70	89,420
TOTAL	5,57,910	...	116	...	4,755	1,502	...	...	579	635	11,172	5,76,669
North-West Frontier.												
Cabul River Canal	(a) 37,775	...	...	...	...	...	(a) 7,986	...	...	...	(a) 5,310	(a) 51,071
Bombay.												
Sind.												
Sukkur Canal	1,487	...	...	...	282	327	...	...	131	...	808	3,035
Ghar Canal	4,220	...	...	...	313	1,228	...	...	280	...	5,931	11,972
Mehrabwah Canal	2	...	...	...	...	29	...	...	...	68	135	234
Alibhar Kacheri Canal	400	...	...	...	...	76	...	...	...	...	130	606
Marak Great Canal	3,137	...	...	...	...	379	...	...	...	161	145	3,822
Surfrazwah Canal	1,106	...	...	...	...	128	...	...	...	...	105	1,339
Fuleli Canal	35,157	...	60	...	150	2,713	...	7,684	45	677	2,648	49,134

Deccan and Gujarat.												
Khari Cut	7	...	...	...	197	551	...	...	...	...	317	1,072
Hartala Tank	105	...	...	...	...	543	...	...	...	...	314	962
Mhasva Tank	1,173	...	...	...	...	60	...	...	...	...	136	1,369
Jamda Canals	7,325	...	...	...	259	246	...	...	21	...	26	7,877
Pravara River Works—Ojhar Canal	4,859	...	...	...	17	140	...	...	...	2	89	5,107
Bhatodi Tank	871	...	2	...	106	7	...	...	2	...	375	1,363
Matoba Tank	8,914	...	3	...	...	681	...	..	...	...	10	9,608
Kasurdi Tank	54	...	...	...	...	3	...	...	...	...	265	322
Shirsuphal Tank	2,109	...	...	...	...	9	...	...	...	...	49	2,167
Bhadalvadi Tank	3,107	...	...	...	...	9	...	...	...	...	...	3,116
Koregaon Tank	190	...	...	...	...	8	...	...	...	...	...	198
Ashti Tank	6,521	...	...	...	102	777	...	...	9	...	61	7,470
Revari Canal	2,482	...	...	...	...	62	...	...	38	...	...	2,582
Upper Man River Works	41	...	...	...	...	270	...	...	12	...	...	323
Yerla River Irrigation Works	9,357	...	...	...	...	232	...	...	...	...	...	9,589
Chikhli Canal	726	...	...	...	...	8	...	...	...	...	...	734
Maini Tank	2,714	...	...	...	...	107	...	...	2	...	...	2,823
Muchkundi Tank	259	...	60	...	100	171	...	...	...	...	...	590
Gadikeri	...	...	...	...	...	2	...	...	...	...	...	2
Dambal Tank	142	...	...	...	...	233	...	...	...	...	1	376
Medleri Tank	589	...	...	...	...	...	...	...	...	...	...	589
Madag Tank	1,907	...	...	...	19	114	...	...	...	...	...	2,040
Asundi Tank	912	...	...	...	...	97	...	...	...	15	4	1,028
Parsul Tank	645	...	...	...	9	...	...	...	...	...	16	670
TOTAL	1,00,518	...	125	...	1,554	9 210	...	7,684	540	923	11,565	1,32,119
Carried forward	7,52,719	...	241	...	6,309	11,240	8,019	7,684	1,367	1,734	29,884	8,19,197

(a) Recoveries in the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*												
Imperial—continued.												
Brought forward	R 7,52,719	R ...	R 241	R ...	R 6,309	R 11,240	R 8,019	R 7,684	R 1,367	R 1,734	R 29,884	R 8,19,197
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh Canals	...	...	...	...	...	...	...	...	...	1,218	7	1,225
Lower Sutlej Inundation Canals	31,242	...	24	...	25	4	...	...	149	1,639	243	33,326
Chenab Inundation Canals	1,55,971	...	490	...	2,843	185	...	...	...	1,470	296	1,61,255
TOTAL	1,87,213	...	514	...	2,868	189	...	...	149	4,327	546	1,95,806
Bombay.												
Sind.												
Shikarpur Canals	7,079	...	...	...	7	1,816	...	...	302	...	1,954	11,158
Hyderabad Canals	13,253	...	...	...	246	1,463	...	...	...	201	2,250	17,413
Fuleli Canals	527	...	...	...	...	141	...	...	...	83	105	856
Karachi Canals	4,043	...	...	...	167	760	...	...	52	...	6,047	11,069
Western Nara Canal	8,392	...	...	...	637	1,901	...	...	7	6	12,088	23,031
Deccan and Gujarat.												
Ahmedabad Collectorate	...	...	...	...	4	21	...	...	...	...	3	28
Irrigation Works, Kaira Collectorate	...	...	...	...	102	...	...	...	...	...	55	157
" " Nasik Collectorate	653	...	...	...	...	...	...	...	...	1	28	682
" " Surat Collectorate	...	...	...	...	...	95	...	...	...	...	...	95
" " Khandesh Collectorate	18	...	...	...	...	...	...	...	...	...	43	61
" " Poona District	468	...	...	...	...	...	...	...	...	...	...	468
" " Dharwar District	603	...	...	...	...	2,429	...	...	...	...	5	3,037
" " Nasik District	40	...	...	...	...	...	...	...	...	...	22	62
" " Belgaum District	...	...	...	...	4	31	...	...	...	...	23	58
" " Ahmednagar District	...	...	...	...	...	...	...	...	...	...	128	128
TOTAL	35,076	...	...	...	1,167	8,657	...	...	361	291	22,751	68,303
Total Imperial	9,75,008	...	755	...	10,314	20,086	8,019	7,684	1,877	6,352	53,181	10,83,306
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Calcutta and Eastern Canals	...	...	1,411	...	39	150	...	3,72,804	1,667	...	9,414	3,85,485
Orissa Coast Canal	...	...	...	...	...	4	...	44,296	939	...	2,408	47,647
Sarun Project	...	...	250	...	83	649	...	...	...	...	126	1,108
TOTAL	...	...	1,661	...	122	803	...	4,17,100	2,606	...	11,948	4,34,240

United Provinces of Agra and Oudh.												
Dún Canals	45,390	2,905	2,315	502	2,208	...	23,914	...	..	...	243	77,477
Rohilkhand Canals	73,919	4,081	53	...	3,360	...	1,833	...	...	76	146	83,468
Bijnor Canals	18,136	2,713	33	...	3,545	...	...	...	...	156	8	24,591
Bundelkhand Irrigation Works { Jhansi Lakes	2,078	...	1	...	101	...	...	...	...	...	416	2,596
Bundelkhand Irrigation Works { Hamirpur Lakes	2,682	...	1	...	93	...	...	...	...	...	408	3,184
TOTAL	1,42,205	(a) 9,699	2,403	502	9,307	...	25,747	...	...	232	1,221	1,91,316
Punjab.												
Kabul River Canal	(a)52,252	...	...	...	...	...	(a)12,043	...	...	...	(a)14	(a) 64,309
Madras.												
Chilka Lake Canal	...	...	...	...	...	...	...	...	...	...	78	78
Kalingaroyen Channel	...	...	...	...	2	1,521	...	...	...	...	13	1,536
Ganjam Minor River System	...	...	1	...	151	293	...	...	...	...	...	445
Vallur Anicut System	...	...	...	...	...	3	...	...	...	...	...	3
Chambrambakam Tank	...	...	...	...	...	51	...	...	1	...	...	52
Madras Water-supply and Irrigation Extension Project	...	...	...	19,765	...	445	...	...	4	...	...	20,214
Arkenkota Channel	...	...	...	...	...	19	...	...	...	...	...	19
Buckingham Canal	...	...	...	...	...	1,148	...	68,014	65	5	37	69,269
Vedaranniyam Canal	...	...	...	...	3	...	...	915	...	10	...	928
Palar Anicut System	...	...	...	...	...	1,048	...	...	1	...	27	1,076
Poiney do.	...	...	...	...	...	99	...	...	1	...	...	100
Pelandorai do.	...	...	...	...	20	74	...	...	...	...	...	94
Cheyar do.	...	...	...	...	...	231	...	...	...	...	...	231
Shatiatope do.	...	...	...	...	236	210	...	...	...	...	15	461
Mehamattur do.	...	...	...	...	5	158	...	...	...	...	...	163
Tirukkoyilúr do.	...	...	...	...	970	306	...	...	12	...	...	1,288
Lower Coleroon do.	...	...	...	...	748	495	...	...	...	...	53	1,296
Maradur do.	...	...	...	...	...	279	...	...	...	...	...	279
Thadapalli Channel	...	...	...	...	...	280	...	...	1	...	18	299
Vriddhachalam Anicut System	...	...	...	...	39	395	...	...	...	...	...	434
Nandiyar Channel Extension	...	...	...	...	49	40	...	...	...	...	...	89
Muniyar Project	...	...	...	...	16	19	...	...	...	...	12	47
Sagileru	...	...	...	...	...	2	...	...	...	...	17	19
TOTAL	...	...	1	19,765	2,239	7,116	...	68,929	85	15	270	98,420
Carried forward { Provincial	1,94,457	9,699	4,065	20,267	11,668	7,919	37,790	4,86,029	2,691	247	13,453	7,88,285
Carried forward { Imperial	9,75,008	...	755	...	10,344	20,086	8,019	7,684	1,877	6,352	53,181	10,83,306

(a) Recoveries by the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS during the Year 1901-1902—*concluded.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward . Imperial .	9,75,008	...	755	...	10,344	20,086	8,019	7,684	1,877	6,352	53,181	10,83,306
Brought forward . Provincial .	1,94,457	9,699	4,065	20,267	11,668	7,919	37,790	4,86,029	2,691	247	13,453	7,88,285
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works . . .	23,676	...	322	...	203	147	14,313	...	33	42	254	38,990
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Kyaukse District	...	...	734	...	...	...	...	...	1,160	...	100	1,094
Meiktila "	...	...	46	...	...	...	...	...	167	...	...	213
Minbu "	—26,361	...	...	...	...	...	...	...	120	...	...	—26,241
Yamethin "	...	...	1,133	...	...	...	...	...	82	...	...	1,215
Pegu "	...	...	...	...	...	...	...	1,05,776	542	...	1,608	1,07,986
Thatôn "	...	...	...	...	...	...	...	...	18	...	116	134
TOTAL .	—26,361	...	1,913	...	...	...	...	1,05,776	2,039	...	1,884	85,301
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	86,285	...	...	208	86,493
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	3,800	...	...	31	3,831
TOTAL .	...	...	...	...	...	...	...	90,085	...	...	239	90,324
Punjab.												
Shahpur Canal	50,342	...	220	...	534	...	...	...	...	...	...	51,096
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal . Eden Canal	27,806	...	245	...	...	78	...	...	55	...	656	28,840
Bengal . Madhuban Canal	...	...	...	...	1	95	...	...	...	...	100	196
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)13,246	(*a*)13,246
Madras	(*a*)2,073	(*a*)191	7,500	...	1,078	4,733	...	375	109	(*b*)986	(*c*)10,111	(*d*)27,156
TOTAL .	29,879	191	7,745	...	1,079	4,906	...	375	164	986	24,113	69,438
Total Provincial	2,71,993	9,890	14,265	20,267	13,484	12,972	52,103	6,82,265	4,977	1,275	39,943	11,23,434

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)16,607	(a) 16,607
Punjab	...	...	...	...	...	...	...	...	...	...	(a)71,852	(a) 71,852
North-West Frontier	...	...	...	...	...	...	...	...	...	...	(a)6,182	(a)6,182
Total Incorporated Local	...	...	...	...	...	...	...	...	..	...	(a)94 641	(a)94,641
Total Irrigation and Navigation	12,47,001	9,890	15,020	20,267	23,828	33,058	60,122	6,89,949	6,854	7,627	1,87,765	23,01,381
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	706	...	30	736
Bombay.— Sind	86	...	...	...	49	803	...	...	8	...	1,387	2,333
Bombay.— Deccan and Gujarat	...	...	...	...	...	265	...	...	4	...	3,482	3,751
TOTAL	86	...	...	...	49	1,068	...	...	12	...	4,869	6,084
Total Imperial	86	...	...	...	49	1,068	...	...	718	...	4,899	6,820
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma.— Irrawaddy Embankments	...	...	...	...	218	...	...	...	397	...	5	620
Burma.— Thongwa Island Embankments	...	...	...	...	140	...	...	...	...	...	...	140
TOTAL	...	...	...	...	358	...	...	...	397	...	5	760
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.— Maubin Embankment	...	...	...	...	369	...	...	...	...	...	...	369
Burma.— Sittang do.	...	...	...	...	...	...	...		45	...	...	45
TOTAL	...	...	...	...	369	...	...	...	45	...	...	414
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	12,391	...	...	3,184	...	(e) 1,06,878	1,22,453
Madras	...	...	...		10,902	25,370	...	5	...	14	847	37,138
	...		...	...	10,902	37,761	...	5	3,184	14	1,07,725	1,59,591
Total Provincial	...	...	...	...	11,629	37,761	...	5	3,626	14	1,07,730	1,60,765
Total Agricultural	86	...	...	...	11,678	38,829	...	5	4,344	14	1,12,629	1,67,585
GRAND TOTAL	12,47,087	9,890	15,020	20,267	35,506	71,887	60,122	6,89,954	11,198	7,641	3 00,394	24,68,906
Grand Total converted into £ at R15=£1												£ 164,598

(a) Recoveries by the Civil Department.
(b) Includes R971 recoveries by the Civil Department.
(c) Includes R9,546 recoveries by the Civil Department.
(d) Includes R12,781 do. do.
(e) Includes R1,03,063 do. do.

No. 64A.—Summary of Receipts from Minor Works and Navigation during the Year 1901-1902.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	R	R	R	R	R	R	R	R	R	R	R	R
India, General	59,338	...	...	...	59,338	...	...	...	...	...	...	59,338
Burma	...	...	...	...	...	...	85,301	...	1,174	86,475	...	86,475
Bengal	...	...	...	...	...	4,34,240	90,324	29,036	1,22,453	6,76,053	16,607	6,92,660
U. P. of Agra and Oudh	...	...	...	...	...	1,91,316	...	...	...	1,91,316	...	1,91,316
Punjab	5,76,669	1,95,806	...	736	7,73,211	64,309	51,096	13,246	...	1,28,651	71,852	9,73,714
North-West Frontier	51,071	...	...	...	51,071	...	...	..	...	...	6,182	57,253
Madras	...	...	...	...	...	98,420	...	27,156	37,138	1,62,714	...	1,62,714
Bombay	1,32,119	68,303	...	6,084	2,06,506	38,990	...	...	..	38,990	...	2,45,496
Total	8,19,197	2,64,109	...	6,820	10,90,126	8,27,275	2,26,721	69,438	1,60,765	12,84,199	94,641	24,68,966
Total converted into £ at R15 = £1												£ 164,598

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902.

	Imperial.						Provincial.							Local.					Grand Total.
	India, General.																		
	Rajputana.	Baluchistan.	Punjab.	North West Frontier.	Bombay.	Total.	Burma.	Bengal	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay	Total.	Burma.	Bengal.	Punjab.	Madras.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
IRRIGATION AND NAVIGATION.																			
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																			
Capital Outlay: (*See* page 162.)																			
Works	32,727	31,410	86,122	4,854	1,01,930	2,57,043	...	1,60,765	33,986	2,774	2,04,292	7,823	4,09,640	...	..	...	...	...	6,66,683
Establishment	16,670	1,497	39,314	1,113	24,437	83,031	...	32,747	5,925	638	43,055	1,760	84,125	...	...	...	...	...	1,67,156
Tools and Plant	...	347	3,114	72	3,298	6,831	...	−780	386	41	187	...	−106	...	...	...	...	...	6,665
Suspense	−1,121	...	−3,951	16,115	...	11,043	...	−1,418	8,497	−16,102	...	...	−9,023	...	...	...	...	...	2,020
	48,276	33,254	1,24,599	22,154	1,29,665	3,57,948	...	1,91,314	48,794	−12,649	2,47,534	9,583	4,84,576	...	...	...	...	...	8,42,524
Less—Receipts on Capital Account	...	...	17	...	...	17	...	1,288	48	...	...	...	1,336	...	...	...	...	...	1,353
NET TOTAL	48,276	33,254	1,24,582	22,154	1,29,665	3,57,931	...	1,90,026	48,746	−12,649	2,47,534	9,583	4,83,240	...	...	...	...	...	8,41,171
Revenue Outlay: (*See* page 166.)																			
Works	1,220	...	76,475	...	57,219	1,34,914	...	2,904	16,583	835	42,813	...	63,135	...	...	...	...	...	1,98,049
Repairs	21,482	9,623	2,35,704	6,615	2,91,120	5,64,544	...	1,71,510	89,476	8,326	2,33,930	3,248	5,06,490	...	...	...	...	...	10,71,034
Establishment	12,706	8,589	1,79,011	(c) 10,171	1,01,061	3,11,538	...	1,01,533	(a) 1,06,024	(b) 12,758	72,469	3,126	2,95,910	...	...	...	...	...	6,07,448
Tools and Plant	−561	...	2,701	20	5,344	7,504	...	37,744	1,179	180	5,424	148	44,675	..	...	...	...	...	52,179
Refunds of Revenue	...	37	378	...	47	462	...	101	178	...	154	17	450	...	...	...	...	...	912
Suspense	...	−450	748	...	...	298	...	...	...	...	...	...	...	...	...	...	...	...	298
TOTAL	34,847	17,799	4,95,017	16,806	4,54,791	10,19,260	...	3,13,792	2,13,440	22,099	3,54,790	6,539	9,10,660	...	...	...	...	...	19,29,920
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	88,163	...	1,06,852	1,95,015	8,49,939	...	...	4,950	...	...	8,54,889	...	...	...	...	...	10,49,904
Repairs	...	...	1,96,899	392	5,99,108	7,96,399	3,13,426	61,644	...	19,567	...	...	3,94,637	...	...	...	...	...	11,91,036
Establishment	...	...	1,66,576	1,041	2,25,720	3,93,337	2,73,531	38,238	...	22,062	...	...	3,33,831	...	...	...	...	...	7,27,108
Tools and Plant	...	...	3,249	5	6,215	9,469	33,891	1,151	...	241	...	...	35,283	...	...	...	...	...	44,752
Refunds of Revenue	...	...	1,310	...	...	1,310	...	316	...	...	...	...	316	...	...	...	...	...	1,626
Suspense	...	...	2,931	...	...	2,931	...	3,823	...	...	...	...	3,823	...	...	...	...	...	6,754
TOTAL	...	...	4,59,128	1,438	9,37,895	13,98,461	14,70,787	1,05,172	...	46,820	...	...	16,22,779	...	...	...	...	...	30,21,240
Carried forward	83,123	51,053	10,78,727	40,398	15,22,351	27,75,652	14,70,787	6,08,990	2,62,186	56,270	6,02,324	16,122	30,16,679	...	...	...	...	...	57,92,331

(a) Includes R3,901 Outlay by Civil Officers.
(b) " R5,467 " "
(c) " R4,962 " "

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902—*continued.*

	Imperial.						Provincial.							Local.						Grand Total.
	India, General.																			
	Rajputana.	Baluchistan.	Punjab.	North-West Frontier	Bombay.	Total.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total.	Burma.	Bengal.	Punjab.	North-West Frontier	Madras.	Total	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
IRRIGATION AND NAVIGATION *contd.*																				
Brought forward	83,123	51,053	10,78,727	40,398	15,22,351	27,75,652	14,70,787	6,08,990	2,62,186	56,270	6,02,324	16,122	30,16,679	...	...	...	...	...	...	57,92,331
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	1,328	471	6,170	...	...	7,969	9,301	...	...	1,957	3,26,091	...	3,37,349	1,799	...	...	...	579	2,378	3,47,696
Repairs	...	...	...	...	...	...	51,436	31,818	...	...	12,45,486	...	13,28,740	(e) 9,201	...	...	(a) 1,187	3,537	13,925	13,42,665
Establishment	676	6,502	1,419	...	...	8,597	13,920	14,598	51	(b) 18,366	6,30,548	...	6,77,483	1,199	(a) 515	(a) 27,795	(a) 461	...	29,970	7,16,050
Tools and Plant	...	...	92	...	...	92	46,689	550	—1	513	19,620	...	67,371	78	...	...	...	...	78	67,541
Refunds of Revenue	...	...	...	...	...	...	...	2	...	..	378	...	380	...	...	...	...	...	...	380
Suspense	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,004	6,973	7,681	...	...	16,658	1,21,346	46,968	50	20,836	(d) 22,22,123	...	24,11,323	(c) 12,277	(a) 515	27,795	(a) 1,648	4,116	46,351	24,74,332
TOTAL IRRIGATION AND NAVIGATION	85,127	58,026	10,86,408	40,398	15,22,351	27,92,310	15,92,133	6,55,958	2,62,236	77,106	28,24,447	16,122	54,28,002	12,277	(a) 515	27,795	(a) 1,648	4,116	46,351	82,66,663
AGRICULTURAL																				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Capital:																				
Works	...	...	...	...	...	...	5,078	...	...	...	...	...	5,078	...	...	...	...	...	...	5,078
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	1,168	...	...	...	...	...	1,168	...	...	...	...	...	...	1,168
Tools and Plant	...	...	...	...	...	...	76	...	...	.	...	...	76	...	...	..	...	...	...	76
TOTAL	...	...	...	...	...	...	6,322	...	...	...	...	...	6,322	...	...	...	...	..	...	6,322
Revenue Outlay: (*See* page 168.)																				
Works	...	...	...	...	...	...	13,563	...	...	...	...	...	13,563	...	...	...	...	...	...	13,563
Repairs	...	...	...	...	...	...	1,00,353	...	...	...	...	...	1,00,353	...	...	...	...	...	...	1,00,353
Establishment	...	.	...	...	...	...	24,684	...	...	...	...	...	24,684	...	...	...	...	...	...	24,684
Tools and Plant	...	.	...	...	...		3,155	...	...	...	...	...	3,155	.	...	...		...	...	3,155
TOTAL	...	...	...	...	...	...	1,41,755	...	...	...	...	...	1,41,755	...	...	...	...	...	..	1,41,755
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	...	...	36,902	...	...	...	...	...	36,902	...	...	...	...	...	...	36,902
Repairs	...	...	...	...	...	...	44,364	...	...	...	...	...	44,364	...	..	...	...	...	...	44,364
Establishment	...	...	...	...	...	...	18,421	...	...	...	...	...	18,421	...	...	...	...	...	...	18,421
Tools and Plant	...	...	...	...	...	...	1,417	...	...	...	...	...	1,417	.	...	..	...	...	...	1,417
TOTAL	...	...	...	...	...	...	1,01,104	...	...	...	...	..	1,01,104	...	...	...	...	...	...	1,01,104

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	22,806	4,603	1,66,485	1,93,894	5,638	87,090	67,348	...	1,33,184	...	2,93,260	...	...	...	...	...	...	4,87,154
Repairs	...	...	1,652	...	3,53,817	3,55,469	17,349	3,75,538	23,814	...	4,55,269	...	8,71,970	...	...	...	...	...	...	12,27,439
Establishment	...	...	5,286	1,060	1,40,586	1,46,932	4599	(c)2,37,601	7,325	...	1,31,597	...	3,81,122	...	...	...	...	...	...	5,28,054
Tools and Plant	...	...	345	69	45,527	45,941	300	21,217	475	...	8,727	...	30,719	...	...	...	...	...	...	76,660
Refunds of Revenue	...	...	...	...	...	...	...	...	...	...	828	...	828	...	...	...	...	...	...	828
Suspense	...	...	...	...	*—327*	*—327*	...	*—55,786*	...	...	...	...	*—55,786*	...	...	...	...	...	...	*—56,113*
	...	...	30,089	5,732	7,06,088	7,41,909	27,886	6,65,660	98,962	...	7,29,605	...	15,22,113	...	...	...	...	...	...	22,64,022
TOTAL AGRICULTURAL	...	...	30,089	5,732	7,06,088	7,41,909	2,77,067	6,65,660	98,962	...	7,29,605	...	17,71,294	...	...	...	...	...	...	25,13,203
GRAND TOTAL	85,127	58,026	11,16,497	46,130	22,28,439	35,34,219	18,69,200	13,21,618	3,61,198	77,106	35,54,052	16,122	71,99,296	12,277	515	27,795	(a)1,648	4,116	46,351	1,07,79,866
Deduct—Outlay in England	...	...	...	...	*21,631*	*21,631*	...	...	...	...	...	...	...	...	...	...	...	...		*21,631*
Outlay in India	85,127	58,026	11,16,497	46,130	22,06,808	35,12,588	18,69,200	13,21,618	3,61,198	77,106	35,54,052	16,122	71,99,296	12,277	515	27,795	(a)1,648	4,116	46,351	1,07,58,235

Outlay in India converted into £ at ₹15=£1	£	717,216
OUTLAY IN ENGLAND	£	1,442
GRAND TOTAL	£	718,658

(a) Outlay by Civil Officers.
(b) Includes ₹10,784, Collection charges in the Civil Department.
(c) Includes ₹4,232, Collection charges in the Civil Department.
(d) Includes the following outlay by Civil Officers :—

Works	2,016
Repairs	3,22,667
Establishment	98,717
Tools and Plant	1,383
Refunds of Revenue	326
TOTAL	₹ 4,25,109

(e) Includes ₹5,776, outlay by Civil Officers.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT ₹15=£1.	ENGLAND.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	£	£	£
Imperial	1,43,153	...	...	...	11,16,497	46,130	...	22,06,808	35,12,588	2,34,173	1,442	235,615
Provincial	...	18,69,200	13,21,618	3,61,198	77,106	...	35,54,052	16,122	71,99,296	479,953	...	479,953
Local	...	12,277	515	...	27,795	1,648	4,116	..	46,351	3,090	...	3,090
	1,43,153	18,81,477	13,22,133	3,61,198	12,21,398	47,778	35,58,168	22,22,930	1,07,58,235	717,216	1,442	718,658

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct. Receipts on Capital Account.	Deduct. Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	Less Receipts on Capital Account.	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.														
Tanks in Ajmere Sub-Collectorate	6,089	3,102	...	...	...	...	9,191	13,82,895	2,75,786	17,173	...	16,75,854	990	16,74,864
" in Beawar " "	11,052	5,630	...	...	...	...	16,682	6,56,085	1,87,840	13,308	...	8,57,233	396	8,56,837
" in Todghur " "	15,586	7,938	..	...	...	1,121	22,403	3,02,459	55,420	3,243	2,287	3,63,409	...	3,63,409
TOTAL	32,727	16,670	...	...	...	1,121	48,276	23,41,439	5,19,046	33,724	2,287	28,96,496	1,386	28,95,110
Baluchistan.														
Khushdil Khan Reservoir	31,410	1,497	347	...	...	...	33,254	8,41,781	88,938	25,843	...	9,56,562	...	9,56,562
Shebo Canal	...	...	...	...	...	...	...	5,61,489	81,730	22,940	...	6,66,159	371	6,65,788
TOTAL	31,410	1,497	347	...	...	...	33,254	14,03,270	1,70,668	48,783	...	16,22,721	371	16,22,350
Punjab.														
Upper Sutlej Inundation Canals	5,660	1,302	85	...	...	...	7,047	6,61,436	1,02,472	15,066	...	7,78,974	80	7,78,894
Lower Bari Doab Survey	36,346	28,208	2,390	...	17	122	66,805	61,002	55,080	20,519	29	1,36,630	17	1,36,613
Indus Inundation Canals	14,300	3,289	214	...	...	...	17,803	6,77,948	90,493	884	...	7,69,325	63,616	7,05,709
Shahpur Canals	...	...	...	...	...	3,829	—3,829	1,71,665	29,479	562	...	2,01,706	...	2,01,706
Ghaggar Canal	29,816	6,515	425	...	...	...	36,756	2,65,110	56,916	7,527	...	3,29,553	...	3,29,553
	86,122	39,314	3,114	...	17	3,951	1,24,582	18,37,161	3,34,440	44,558	29	22,16,188	63,713	21,52,475
Add—Outlay on Projects classed as Productive (a)	...	...	...	...	...	...	...	43,729	...	...	...	43,729	...	(a)43,729
TOTAL	86,122	39,314	3,114	...	17	3,951	1,24,582	18,80,890	3,34,440	44,558	29	22,59,917	63,713	21,96,204
North-West Frontier.														
Kabul Canal	4,854	1,113	72	16,115	...	...	22,154	4,854	1,113	72	16,115	22,154	...	22,154
Bombay. Deccan and Gujarat.														
Pravara River Works—Ojhar Canal	—8,575	...	...	...	...	...	—8,575	2,30,067	75,184	4,528	...	3,09,779	144	3,09,635
Khári Cut	30,767	6,626	...	...	...	...	37,393	3,67,121	80,499	2,133	...	4,49,753	181	4,49,572
Jámda Canal	16	4	...	...	...	...	20	7,86,229	1,91,841	13,129	..	9,91,199	21	9,91,178
Bhatodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	690	3,52,685
Mátoba Tank	...	...	...	...	...	...	...	1,49,237	35,982	2,937	...	1,88,156	8	1,88,148
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhádalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	—7	...	...	...	...	...	—7	6,09,230	1,45,084	8,122	.	7,62,442	5,392	7,57,050
Revári Canal	.	...	...	...	...	...	...	47,057	9,693	21	.	56,771		56,771

Upper Mán River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	241	4,15,835
Yerla River Irrigation Works	14,404	3,313	...	...	...	...	17,717	5,87,045	1,23,739	8,065	...	7,18,849	2,365	7,16,484
Maini Tank	...	...	...	...	...	...	...	3,08,976	1,08,294	3,315	...	4,20,585	540	4,20,045
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	267	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	14	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Pársul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	71	2,08,007
Gokak Canal, Second Section	...	...	...	...	...	...	...	92,036	70,024	14,246	...	1,76,306	...	1,76,306
Mavinkop Tank	144	27	...	...	...	...	171	23,743	6,230	350	...	30,323	138	30,185
Dámbal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	62	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	6	78,354
Gadikeri Tank	...	...	...	...	...	...	...	7,015	1,760	140	...	8,915	...	8,915
Hartála Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	4	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	6	1,28,781
Kásurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Sind.														
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	10,720	1,993	2,733	...	...	...	15,446	13,60,536	2,83,412	6,202	...	16,50,150	504	16,49,646
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	80	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Mehrábwah Canal	...	...	...	...	...	...	...	52,798	13,200	20	...	66,018	...	66,018
Ghár Canal	6,593	1,308	85	...	...	...	7,986	3,46,230	77,184	1,852	...	4,25,266	...	4,25,266
Sukkur Canal	...	...	...	...	...	...	...	11,26,129	2,09,386	13,570	...	13,49,085	160	13,48,925
	54,062	13,271	2,818	...	...	...	70,151	81,00,375	19,48,424	1,17,956	...	1,01,66,755	10,894	1,01,55,861
Add—Outlay on Projects classed as Productive (*b*)	47,868	11,166	480	...	...	...	59,514	6,66,197	2,00,487	7,735	...	8,74,419	207	8,74,212
Deduct—Outlay from contributions (*c*)	...	...	...	...	...	...	...	48,860	13,240	...	...	62,100	...	(*c*) 62,100
TOTAL	1,01,930	24,437	3,298	...	...	...	1,29,665	87,17,712	21,35,671	1,25,691	...	1,09,79,074	11,101	1,09,67,973
Add—Outlay on works now classed as Protective (*d*)	...	...	...	...	...	...	...	20,69,779	7,72,411	1,58,030	...	30,00,220	3,770	29,96,450
Total Imperial	2,57,043	83,031	6,831	16,115	17	5,072	3,57,931	1,64,17,944	39,33,349	4,10,858	18,431	2,07,80,582	80,341	2,07,00,241
Carried forward	2,57,043	83,031	6,831	16,115	17	5,072	3,57,931	1,64,17,944	39,33,349	4,10,858	18,431	2,07,80,582	80,341	2,07,00,241

(*a*) *Lower Sohag and Para Canal* . . . 11,013
Chenab Canal 14,410
Sidhnai „ 18,306
43,729

(*b*)

	During the year.	To end of the year.
Lower Panjhra River Works	...	36,447
Kadva River Works	13,755	1,52,110
Mutha Canals	45,759	6,79,709
Pravara River Works—Lakh Canal	...	5,946
	59,514	8,74,212

(*c*)

Fuleli Canal	10,060
Sukkur Canal	19,130
Khari Cut	25,160
Gokak Canal, Second Section	7,750
	62,100

(*d*) For details, *vide* Account No. 50B, page 128.

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital account.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*														
Brought forward	2,57,043	83,031	6,831	16,115	17	5,072	3,57,931	1,64,17,944	39,33,349	4,10,858	18,431	2,07,80,582	80,341	2,07,00,241
Provincial.														
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Bengal.														
Calcutta and Eastern Canals	1,22,696	24,412	—925	...	...	1,417	1,44,766	57,19,056	6,44,398	3,89,164	5,899	67,58,517	54,467	67,04,050
Saran Project	...	...	...	...	...	1	—1	4,89,752	1,64,170	25,952	...	6,79,874	498	6,79,376
Orissa Coast Canal	...	...	...	...	...	...	...	33,86,520	7,56,546	2,32,991	...	43,76,057	3,293	43,72,764
Damodar Project	...	...	...	...	1,200	...	—1,200	90,626	94,864	7,100	...	1,92,590	57,049	1,35,541
Tirhoot Project	...	...	...	...	...	...	...	90,730	4,34,017	6,836	...	5,31,583	158	5,31,425
	1,22,696	24,412	—925	...	1,200	1,418	1,43,565	97,76,684	20,93,895	6,62,043	5,899	1,25,38,621	1,15,465	1,24,23,156
Add—Outlay on Projects classed as Productive (*a*)	38,069	8,335	145	...	88	...	46,461	9,06,062	2,15,098	1,03,153	...	12,24,313	112	12,24,201
Deduct—Outlay charged to Protective (*b*)	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
TOTAL	1,60,765	32,747	—780	...	1,288	1,418	1,90,026	99,82,056	21,47,973	7,61,006	5,899	1,28,96,934	1,15,577	1,27,81,357
United Provinces of Agra and Oudh.														
Doab Canals	...	...	...	...	...	...	...	6,56,254	64,004	4,146	...	7,24,404	1,050	7,23,354
Rohilkhand Canals	9,459	284	19	8,497	48	...	18,211	13,33,033	4,06,928	33,946	32,360	18,06,267	9,039	17,97,228
Bijnor Canals	74	17	...	...	...	...	91	1,55,708	16,270	...	...	1,72,068	...	1,72,068
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	73,193	1,686	...	...	74,879	518	74,361
Sardah Canals	...	...	...	...	...	...	...	45,893	1,692	...	...	47,585	...	47,585
TOTAL	9,533	301	19	8,497	48	...	18,302	22,64,171	4,90,580	38,092	32,360	28,25,203	10,607	28,14,596
Add—Outlay on Projects classed as Productive (*c*)	24,453	5,624	367	...	...	...	30,444	42,265	39,872	367	...	82,504	3	82,501
TOTAL	33,986	5,925	386	8,497	48	...	48,746	23,06,436	5,30,452	38,459	32,360	29,07,707	10,610	28,97,097
Punjab.														
Kabul River Canal	2,774	638	41	...	...	16,102	—12,649	4,48,006	15,974	4,505	...	4,68,485	...	4,68,485

Madras.														
Hajipuram Tank	47	11	...	...	...	...	58	47	11	...	...	58	...	58
Cnopad Project	1,06,186	23,941	...	...	...	...	1,30,127	2,50,205	52,337	...	...	3,02,542	...	3,02,542
Ganjam Minor River System	8,742	1,776	139	...	...	...	10,657	1,41,851	32,101	139	...	1,74,091	...	1,74,091
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Poiney Anicut System	...	...	...	...	...	...	...	1,87,071	42,996	38	...	2,30,105	...	2,30,105
Chembrambakam Tank Project	...	...	...	...	...	...	...	5,00,172	1,26,417	8,204	...	6,34,793	*114*	6,34,679
Pálár Anicut System	8,088	1,719	...	...	...	...	9,807	15,56,476	4,05,764	29,875	...	19,92,115	...	19,92,115
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Buckingham Canal	5,209	1,187	...	...	...	...	6,396	67,24,598	15,96,594	1,80,762	...	85,01,954	*8,997*	84,92,957
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	12,97,799	2,12,547	6,648	...	15,16,994	*1,167*	15,15,827
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	...	...	...	...	...	...	...	4,44,149	99,699	5,938	...	5,49,786	*798*	5,48,988
Tirukkoyilúr ditto	4,241	975	...	...	...	...	5,216	2,13,280	49,049	...	...	2,62,329	...	2,62,329
Arkenkota Channel	661	153	...	...	...	...	814	82,239	18,913	...	...	1,01,152	...	1,01,152
Shatiatope Anicut System	3,996	919	...	...	...	...	4,915	1,86,750	42,505	..	...	2,29,255	...	2,29,255
Sagileru Project	3	1	...	...	...	...	4	3,48,522	79,012	12,307	...	4,39,841	*1*	4,39,840
Dondapad Tank Project	...	...	...	...	...	...	...	96,521	17,017	...	...	1,13,538	*7*	1,13,531
Cumbum Tank System	...	...	...	...	...	...	...	52,536	11,996	...	...	64,532	...	64,532
Cheyeru Anicut System	95	22	...	...	...	...	117	3,23,103	74,056	...	...	3,97,159	...	3,97,159
Lower Coleroon Anicut System	43,149	7,425	...	...	...	...	50,574	10,39,564	2,27,087	14,059	...	12,80,710	...	12,80,710
Vriddhachalam " "	6,255	1,439	...	...	...	...	7,694	60,107	13,783	...	...	73,890	...	73,890
Mahamattur " "	678	156	...	...	...	...	834	56,967	13,102	...	...	70,069	...	70,069
Vallúru " "	*— 75*	*—17*	...	...	...	...	*— 92*	51,833	11,922	...	...	63,755	...	63,755
Maradur " "	...	...	...	...	...	...	...	35,497	8,165	...	...	43,662	...	43,662
Thadapalli Channel	9,976	1,715	...	...	...	...	11,691	1,12,976	24,420	...	...	1,37,396	...	1,37,396
Kalingaroven Channel	*—1,299*	*—299*	...	...	...	...	*—1,598*	72,773	16,738	...	...	89,511	...	89,511
Nandyar Channel	700	161	...	...	...	...	861	45,968	10,572	...	...	56,540	...	56,540
Munyeru Project	3,091	711	...	...	...	...	3,802	4,38,730	98,579	3,713	...	5,41,022	*656*	5,40,366
Ponnalur Tank Project	...	...	..	...	...	...	...	29	7	...	...	36	...	36
	1,99,743	41,995	139	...	...	...	2,41,877	1,45,54,773	33,53,626	2,64,582	...	1,81,72,981	*11,847*	1,81,61,134
Add—Outlay on Projects classed as Productive (*d*)	4,549	1,060	48	...	...	...	5,657	80,478	18,008	48	...	98,534	...	98,534
Deduct—Outlay charged to protective (*e*)	...	...	...	...	...	...	...	*6,54,680*	*10,670*	*760*	...	*6,66,110*	...	*6,66,110*
TOTAL	2,04,292	43,055	187	...	...	...	2,47,534	1,39,80,571	33,60,964	2,63,870	...	1,76,05,405	*11,847*	1,75,93,558
Bombay.														
Gokak Canal, 1st Section and Storage Works	7,823	1,760	...	...	...	...	9,583	7,64,722	1,08,463	15,325	...	8,88,510	*689*	8,87,821
Total Provincial	4,09,640	84,125	*—166*	8,497	*1,336*	*17,520*	4,83,240	2,74,84,051	61,64,347	10,83,198	38,259	3,47,69,855	*1,38,723*	3,46,31,132
Total Irrigation and Navigation	6,66,683	1,67,156	6,665	24,612	*1,353*	*22,592*	8,41,171	4,39,01,095	1,00,97,696	14,94,056	56,600	5,55,50,437	*2,19,064*	5,53,31,373
AGRICULTURAL.														
Provincial.														
Burma														
Hanthawaddy District—Bawle Island Embankment	5,078	1,168	76	...	...	...	6,322	5,078	1,168	76	...	6,322	...	6,322
Irrawaddy Embankments, Western series	...	...	...	...	...	...	...	25,62,846	4,78,879	21,391	...	30,63,116	*4,190*	30,58,926
Thôngwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,061	649	...	2,22,594	...	2,22,594
Total Agricultural	5,078	1,168	76	...	...	...	6,322	27,51,908	5,18,008	22,116	...	32,92,032	*4,190*	32,87,842
GRAND TOTAL	6,71,701	1,68,324	6,741	24,612	*1,353*	*22,592*	8,47,493	4,66,53,003	1,06,15,704	15,16,172	56,600	5,88,42,469	*2,23,254*	5,86,19,215
Grand Total converted into £ at R15=£1							£ 56,500						£	3,907,948

(*a*)

	During the year.	To end of the year.
Orissa Project	40,006	3,28,103
Sone Project	5,021	89,428
Tidal Canal	—88	7,56,152
Midnapur Canal	1,522	50,458
	46,461	12,24,201

(*b*) Orissa Coast Canal, *vide* Account No. 50A, page 126.

(*c*)

	During the year.	To end of the year.
Fatehpur Branch, Lower Ganges Canal ...		52,057
Agra Canal	30,444	30,444
	30,444	82,501

(*d*)

	During the year.	To end of the year.
Kurnool-Cuddapah Canal	1,384	92,513
Bauur Tank Project	4,273	6,021
	5,657	98,534

(*e*) Buckingham Canal, *vide* Account No 50A, page 126.

No. 65 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.														
Tanks in Ajmere Sub-Collectorate	552	8,908	5,461	—233	...	...	14,688	22,003	4,24,405	2,36,886	2,757	106	...	6,86,157
„ in Beawar „ „	620	7,555	4,527	—197	...	..	12,505	11,218	4,66,738	2,68,303	7,085	354	...	7,53,698
„ in Todghur „ „	48	5,019	2,718	—131	...	..	7,654	15,160	1,94,221	1,10,223	2,497	...	...	3,22,101
TOTAL	1,220	21,482	12,706	—561	...	...	34,847	48,381	10,85,364	6,15,412	12,339	460	...	17,61,956
Baluchistan.														
Shebo Canal	...	3,432	4,202	...	...	...	7,634	...	73,827	49,410	603	325	...	1,24,165
Khushdil Khan Reservoir	...	6,191	4,387	...	37	—450	10,165	...	81,303	34,688	466	156	...	1,16,613
TOTAL	...	9,623	8,589	...	37	—450	17,799	...	1,55,130	84,098	1,069	481	...	2,40,778
Punjab.														
Upper Sutlej Inundation Canals	18,403	1,27,227	66,649	1,666	321	...	2,14,266	2,12,772	25,98,008	20,77,851	37,762	5,617	...	49,32,010
Indus Inundation Canals	50,739	83,698	70,770	1,255	7	748	2,07,217	8,90,528	46,30,489	26,98,485	48,506	1,217	2,536	82,71,761
Shahpur Canals	7,333	17,930	25,510	281	50	...	51,104	84,873	3,93,754	2,39,777	4,108	1,200	...	7,23,712
Ghaggar Canal	...	6,840	16,082	—501	...	...	22,430	...	32,489	77,745	457	100	...	1,10,791
TOTAL	76,475	2,35,704	1,79,011	2,701	378	748	4,95,017	11,88,173	76,54,740	50,93,858	90,833	8,134	2,536	1,40,38,274
North-West Frontier.														
Kahul River Canal	...	6,615	(d)10,171	20	...	...	16,806	...	6,615	10,171	20	...	...	16,806
Bombay.														
Deccan and Gujarat.														
Khári Cut	1,524	6,342	2,248	5	...	...	10,119	7,860	55,119	28,038	419	45	...	91,481
Hartála Tank	...	97	237	...	...	...	334	22	4,242	4,134	...	2,957	...	11,355
Mhasva Tank	...	595	1,261	25	...	...	1,881	586	14,163	14,304	639	87	...	29,779
Jamda Canals	928	2,578	7,262	100	...	...	10,868	4,639	2,13,226	1,67,239	4,042	365	...	3,89,511
Pravara River Works—Ojhar Canal	790	34,449	—1,141	...	27	...	34,125	1,391	1,03,713	1,27,005	1,702	103	...	2,33,914
Bhatodi Tank	...	29,495	—1,560	...	...	...	27,935	194	71,865	65,771	609	216	...	1,38,055
Matoba Tank	...	1,499	733	50	...	...	2,282	...	27,393	20,796	1,038	108	...	49,335
Kasurdi Tank	...	315	127	50	..	...	492	31	13,532	7,548	1,147	...	...	22,258
Shirsuphal Tank	...	883	664	50	...	...	1,597	606	27,735	23,915	1,063	10	...	53,329
Bhadalvadi Tank	...	827	458	50	...	...	1,335	643	20,548	17,546	963	18	...	39,718
Keregaon Tank	...	290	272	14	...	...	576	...	5,457	5,052	192	...	...	10,701
Ashti Tank	6,769	1,838	2,393	55	...	...	11,055	39,909	61,895	52,959	1,282	...	...	1,56,045
Revari Canal	...	985	442	36	...	...	1,463	1,411	38,995	30,241	846	10	...	71,503
Upper Mán River Works	3,972	2,252	1,963	126	...	...	8,313	20,004	55,826	36,948	1,817	164	...	1,14,759
Yerla River Irrigation Works	3,885	3,110	2,879	126	...	...	10,000	42,510	94,448	65,509	2,011	37	...	2,04,515
Chikhli Canal	553	1,305	574	9	...	..	2,441	559	20,491	16,118	364	10	...	37,542
Maini Tank	1,485	1,170	1,106	82	...	...	3,843	16,537	51,664	32,941	1,269	47	...	1,02,458
Muchkundi Tank	...	196	50	3	...	...	249	770	5,281	1,579	57	...	...	7,687
Gadikeri Tank	...	1,429	287	...	...	...	1,716	...	4,854	1,076	...	2,021	...	7,951
Dambal Tank	...	255	439	...	...	...	694	465	6,814	5,150	...	...	...	12,429
Medleri Tank	...	242	305	..	20	...	567	...	9,107	5,241	...	291	...	14,639
Madag Tank	...	630	658	...	...	...	1,288	504	37,681	21,247	541	...	...	59,973
Asundi Tank	...	1,705	1,328	...	...	...	3,033	154	13,796	10,174	500	...	...	24,624

Mavinkop Tank	...	...	...	...	...	...	...	27	306	76	...	...	...	409
Parsul Tank	...	332	839	25	...	..	1,196	...	3,567	7,322	465	...	...	11,354
Sind.														
Sukkur Canal	3,262	20,561	6,826	1,085	...	...	31,734	35,874	9,33,225	2,49,600	12,444	110	...	12,31,262
Ghár Canal	28,169	68,138	26,908	2,225	...	...	1,25,440	3,07,573	26,14,148	7,62,073	10,767	184	...	36,94,745
Mehrábwah Canal	264	11,126	2,487	32	...	...	13,909	2,134	1,26,904	33,261	638	...	...	1,62,937
Alibhar Kacheri Canal	245	*—922*	872	31	...	...	226	245	71,771	22,698	513	19	...	95,246
Marak Great Canal	1,103	5,239	5,542	119	...	...	12,003	10,748	3,32,906	1,19,224	2,696	40	...	4,65,614
Surfrázwah Canal	87	5,656	3,079	61	...	...	8,883	10,124	2,20,807	72,664	1,023	4	...	3,04,622
Fuleli Canal	4,183	88,503	31,523	985	...	..	1,25,194	1,09,389	41,09,796	10,22,254	14,997	3,698	...	52,60,134
	57,219	2,91,120	1,01,061	5,344	47	...	4,54,791	6,14,909	93,71,275	30,49,703	64,044	10,553	...	1,31,10,484
Deduct—Outlay from Contributions (*a*)	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(*a*) *10,930*
TOTAL	57,219	2,91,120	1,01,061	5,344	47	...	4,54,791	6,06,459	93,68,795	30,40,703	64,044	10,553	...	1,30,99,554
Total Imperial	1,34,914	5,64,544	3,11,538	7,504	462	298	10,19,260	18,43,013	1,82,70,644	88,53,242	1,68,305	19,628	2,536	2,91,57,368
Provincial.														
Bengal.														
Calcutta and Eastern Canals	2,904	1,37,914	79,272	33,861	100	...	2,54,051	23,85,231	49,60,677	32,46,767	3,50,592	2,905	...	1,09,46,172
Orissa Coast Canal	...	30,546	18,565	3,883	1	...	52,995	*—2,421*	7,55,319	3,44,718	99,305	5,348	...	12,02,269
Sarun Project	...	3,050	3,696	...	...	...	6,746	...	2,96,558	96,015	*—5,270*	5,264	...	3,92,567
TOTAL	2,904	1,71,510	1,01,533	37,744	101	...	3,13,792	23,82,810	60,12,554	36,87,500	4,44,627	13,517	...	1,25,41,008
United Provinces of Agra and Oudh.														
Dún Canals	4,013	46,486	25,025	408	63	...	75,995	1,26,697	6,64,117	7,72,529	19,770	2,461	...	15,85,574
Rohilkhand Canals	9,720	34,878	58,840	588	72	...	1,04,008	4,12,714	8,32,304	19,31,513	41,083	4,629	...	32,22,243
Bijnor Canals	2,376	4,508	17,533	60	31	...	24,508	54,493	87,946	1,60,496	2,656	5,618	...	3,11,209
Bundelkhand Irrigation Works. { Jhansi Lakes	224	1,334	1,813	...	7	...	3,378	12,728	53,410	48,367	393	257	...	1,15,155
Bundelkhand Irrigation Works. { Hamirpur Lakes	250	2,270	2,813	123	5	...	5,461	10,192	61,753	69,306	1,270	120	...	1,51,641
TOTAL	16,583	89,476	(*b*)1,06,024	1,179	178	...	2,13,440	6,25,824	16,90,530	29,82,211	65,172	13,085	...	53,85,822
Punjab.														
Kabul River Canal	835	8,326	(*c*) 12,758	180	...	...	22,099	42,543	86,691	1,37,756	1,416	...	...	2,68,406
Madras.														
Nundiyar Channel	...	1,100	262	32	...	...	1,394	402	18,669	3,591	216	...	...	22,878
Chembrambakam Tank	*—2,281*	*—596*	*—656*	*—109*	...	...	*—3,642*	*—45,420*	86,344	25,039	*—2,387*	...	...	63,576
Chilka Lake Canal	...	501	123	...	...	...	624	...	15,955	3,638	...	...	...	19,593
Buckingham Canal	30	67,393	22,419	5,058	149	...	95,049	77,719	24,94,488	7,90,972	87,792	18,197	...	34,69,168
Madras W. S. and I. E. Project	*—3,216*	3,315	1,985	*—10*	...	...	2,074	*—80,803*	4,47,458	1,21,578	5,524	...	...	4,84,757
Pelandorai Anicut System	991	8,159	2,113	*—2*	...	...	11,261	46,703	3,51,797	1,06,775	3,821	...	...	5,09,096
Vedaranniyam Canal	302	2,475	732	362	...	...	3,871	448	70,472	17,688	1,938	10	...	90,556
palar Anicut System	13,140	33,696	10,753	22	...	...	57,611	2,90,668	11,20,344	3,82,805	10,764	345	...	18,04,926
poiney ditto	1,123	9,911	2,525	...	...	..	13,559	85,508	4,01,755	1,12,350	...	...	...	5,99,622
Carried forward	10,089	1,25,954	40,256	5,353	149	...	1,81,801	3,60,225	50,07,282	15,64,445	1,07,668	18,552	...	70,64,172
	20,322	2,69,312	2,20,315	39,103	279	...	5,49,331	30,51,177	77,98,775	68,07,467	5,11,215	26,602	...	1,81,95,236

(*a*) Fuleli Canal . . . . ₹ 8,310
Jamda „ . . . . „ 2,620
„ 10,930

(*b*) Includes ₹3,901 outlay by Civil officers.
(*c*) Do. ₹5,467. do. do.
(*d*) Do. ₹4,962 do. do.

No. 65B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1901-1902—*continued.*

IRRIGATION AND NAVIGATION —*continued.*	Expenditure during the year.							Total expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Provincial—*continued*														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*														
Brought forward	20,322	2,69,312	2,20,315	39,103	279	...	5,49,331	30,51,177	77,98,775	68,07,467	5,11,215	26,602	...	1,81,95,236
Madras—continued.														
Brought forward	10,089	1,25,954	40,256	5,353	149	...	1,81,801	3,66,225	50,07,282	15,64,445	1,07,668	18,552	...	70,64,172
Dondapad Tank	...	144	33	...	...	...	177	...	1,321	323	...	...	...	1,644
Cheyeru Anicut	2,005	10,116	2,772	...	...	...	14,893	80,845	4,55,896	1,23,717	45	...	...	6,60,503
Cumbum Tank	559	—269	67	—12	...	...	345	8,336	45,597	12,321	621	...	...	66,875
Shatiatope Anicut System	2,501	5,938	1,975	99	...	...	10,513	43,891	4,09,731	1,04,552	140	...	...	5,58,314
Vriddhachalam ditto	1,098	3,171	1,023	...	...	...	5,292	20,759	1,09,085	30,001	45	...	...	1,59,890
Mehamattur ditto	712	2,840	768	—10	...	...	4,310	20,315	1,06,500	29,186	—20	...	...	1,55,981
Valluru Anicut	—226	—776	—230	18	...	...	—1,214	5,685	21,753	6,312	—1	...	...	33,749
Tirukkoyilur Anicut System	1,585	9,747	2,735	...	...	...	14,067	65,611	3,18,617	89,094	24	...	...	4,73,346
Lower Coleroon Anicut System	4,060	24,393	6,366	6	5	...	34,830	2,14,741	7,52,894	2,21,383	392	44	...	11,89,454
Thadapalli Channel	659	5,721	1,484	...	...	...	7,864	24,620	2,49,700	62,733	42	2	...	3,37,097
Arkenkota ditto	271	4,545	1,073	...	...	...	5,889	14,906	2,01,665	49,632	...	...	...	2,66,203
Maradur Anicut System	113	7,001	1,512	—71	...	...	8,555	25,725	3,16,118	78,296	—142	30	...	4,20,027
Kalingaroyen Channel	156	8,898	2,235	...	...	...	11,289	15,015	4,22,697	1,00,911	...	...	...	5,38,623
Ganjam-Gopalur Canal	...	...	...	...	...	...	...	...	221	59	...	...	...	280
Ganjam Minor Rivers System	18,706	21,104	9,079	...	...	...	48,889	25,862	2,70,379	68,218	...	...	...	3,64,459
Sagileru Project	525	1,840	497	...	...	...	2,862	1,574	11,969	2,953	...	...	...	16,496
Munyreru Project	...	3,472	803	41	...	...	4,316	...	13,863	3,196	80	...	...	17,139
Chupad "	...	91	21	...	...	...	112	...	91	21	...	...	...	112
TOTAL	42,813	2,33,930	72,469	5,424	154	...	3,54,790	9,34,110	87,15,379	25,47,353	1,08,894	18,628	...	1,23,24,364
Bombay.														
Gokak Canal, 1st Section and Storage Works	...	3,248	3,126	148	17	...	6,539	...	34,938	27,436	3,389	86	...	65,849
Total Provincial	63,135	5,06,490	2,95,910	44,675	450	...	9,10,600	39,85,287	1,65,49,092	93,82,256	6,23,498	45,316	...	3,05,85,449
Total Irrigation and Navigation	1,98,049	10,71,034	6,07,448	52,179	912	298	19,29,920	58,28,300	3,48,19,736	1,82,35,498	7,91,803	64,944	2,536	5,97,42,817
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment, Western Series	10,202	91,111	21,907	2,975	...	...	1,26,195	11,35,763	18,23,413	6,73,107	49,206	...	4	36,81,193
Thongwa Island Embankment	3,361	9,242	2,777	180	...	...	15,560	8,454	69,469	17,377	1,277	...	...	96,577
TOTAL	13,563	1,00,353	24,684	3,155	...	...	1,41,755	11,44,217	18,92,882	6,90,484	50,483	...	4	37,78,070
Incorporated Local														
Madras.														
Thadapalli Channel	...	...	...	...	...	...	...	6,150	...	...	...	...	...	6,150
Total Agricultural	13,563	1,00,353	24,684	3,155	...	...	1,41,755	11,50,367	18,92,882	6,90,484	50,483	...	4	37,84,220
GRAND TOTAL	2,11,612	11,71,387	6,32,132	55,334	912	298	20,71,675	69,78,607	3,67,12,618	1,89,25,982	8,42,286	64,944	2,540	6,35,27,037
Grand Total converted into £ at R15=£1						£	138,112						£	4,235,136

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section K.—Other Public Works.

Revenue, £479,565. Expenditure, £4,565,925.

Major Head.	No. of Account	Details of Accounts.	Page.	Amount of each Account. Detail	Major Head Total Revenue.	Major Head Total Expenditure.
				£	£	£
Military Works	66	Receipts	171	...	47,643	...
	67	Expenditure	173	...	...	964,783
		Details of Imperial Expenditure on—				
	67C	New Works	177	473,752	...	...
	67D	Repairs	178	242,795	...	...
Civil Works	66	Receipts	171	...	431,922	...
	66A	Details of Provincial and Local Fund Receipts included in Account No. 66	172	391,011	...	...
	67	Expenditure	174	...	...	3,667,851
	67A	Ditto by Civil Department Imperial Funds	175	10,348	...	...
	67B	Details of Provincial and Local Fund Expenditure included in Account No. 66	176	3,120,154	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	67E	New Buildings	179	252,594		
	F	Repairs to Buildings	180	48,877		
	G	New Roads	181	35,178		
	H	Repairs to Roads	181	31,554		
	I	Miscellaneous—New Works	182	8,524		
	J	Miscellaneous—Repairs	182	449		
		Provincial Expenditure—				
	K	New Buildings	183	571,005		
	L	Repairs to Buildings	183	178,956		
	M	New Roads	184	246,402		
	N	Repairs to Roads	184	425,829		
	O	Miscellaneous—New Works	185	106,914		
	P	Miscellaneous—Repairs	185	16,846		
		Incorporated Local—				
	Q	New Buildings	186	13,457		
	R	Repairs to Buildings	186	5,003		
	S	New Roads	187	64,230		
	T	Repairs to Roads	187	139,630		
	U	Miscellaneous—New Works	188	10,032		
	V	Miscellaneous—Repairs	188	5,199		
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	189	2,405		
	X	Repairs to Buildings	189	1,589		
	Y	New Roads	189	1,021		
	Z	Repairs to Roads	190	848		
	Aa	Miscellaneous—New Works	190	1,966		
	Ab	Miscellaneous—Repairs	190	211		
		Provincial Expenditure—				
	Ac	New Buildings	190	2,760		
	Ad	Repairs to Buildings	191	3,101		
	Ae	New Roads	191	1,823		
	Af	Repairs to Roads	191	4,619		
	Ag	Miscellaneous—New Works	192	5,909		
	Ah	Miscellaneous—Repairs	192	9,247		
		Incorporated Local—				
	Ai	New Buildings	193	35,838		
	Aj	Repairs to Buildings	193	21,931		
	Ak	New Roads	194	146,245		
	Al	Repairs to Roads	194	384,546		
	Am	Miscellaneous—New Works	195	30,631		
	An	Miscellaneous—Repairs	195	20,979		
Construction of Railways, etc.	68	Expenditure on Railways	196	...		*—66,700*
				Total	479,565	4,565,925

No. 66.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS—MILITARY and

Heads of Revenue.	No. of Items.	Director-General, Military Works.			Rajputana.			Central India.	Coorg.			Hyderabad.	Baluchistan
		Military.	Civil.	Total.	Military	Civil.	Total.	Civil.	Military.	Civil.	Total.	Civil.	Civil.
		R	R	R	R	R	R	R	R	R	R	R	R
Imperial.													
Rents of buildings	1	3,39,356	3,812	3,43,168	4,194	11,533	15,727	14,277	11	1,420	1,431	40	23,451
Sales of buildings	2	31,040	...	31,040	...	...	...	...	...	...	...	...	3,889
„ barrack furniture	3	36,478	...	36,478	44	...	44	...	...	...	...	...	...
„ tools and plant	4	3,473	...	3,473	4	38	42	147	...	330	330	1,424	22
„ produce	5	3,353	13	3,366	...	595	595	65	...	...	...	...	31
„ old materials	6	27,448	120	27,568	15	71	86	...	...	21	21	...	...
Value of materials received from old buildings	7	8,667	...	8,667	124	...	124	19	...	...	...	...	...
Unclaimed deposits	8	60	...	60	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	1,65,036	2,905	1,67,941	3	1,739	1,742	(b)2,286	...	1,868	1,868	(a)297	(a)4,054
Recoveries of advances made in England	10	1,515	...	1,515	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...	...	...	...
		6,16,426	6,850	6,23,276	4,384	13,976	18,360	16,794	11	3,639	3,650	1,761	31,447
Provincial and Incorporated Local Fund Receipts, as per Account No. 66A, page 172		...	...	...	...	1,485	1,485	...	...	20,374	20,374	...	...
Total		6,16,426	6,850	6,23,276	4,384	15,461	19,845	16,794	11	24,013	24,024	1,761	31,447

Heads of Revenue.	No. of Items.	Assam.			Bengal.			United Provinces of Agra and Oudh.		
		Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
		R	R	R	R	R	R	R	R	R
Imperial.										
Rents of buildings	1	5,926	...	5,926	1,327	609	1,936	1,018	...	1,018
Sales of buildings	2	8	...	8	...	...	...	...	...	...
„ barrack furniture	3	4	...	4	...	...	...	...	...	...
„ tools and plant	4	...	...	...	...	...	...	...	...	...
„ produce	5	...	...	...	...	...	...	322	...	322
„ old materials	6	...	...	...	3	...	3	...	...	...
Value of materials received from old buildings	7	449	...	449	...	...	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	4	...	4	53	...	53	40	...	40
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...
Total		6,391	...	6,391	1,383	609	1,992	1,380	...	1,380
Provincial and Incorporated Local Fund Receipts, as per Account No. 66A, page 172		...	2,07,445	2,07,445	...	10,48,480	10,48,480	...	8,42,565	8,42,565
Total		6,391	2,07,445	2,13,836	1,383	10,49,089	10,50,472	1,380	8,42,565	8,43,945

(a) Receipts by Civil Officers.
(b) Includes R2,147 Receipts by Civil Officers.
(c) „ 23 „ „ „ „
(d) „ 4,085 „ „ „ „

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1901-1902.

GENERAL.

No. of Items.	Total—India, General.			Central Provinces.			Burma.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	R	R	R	R	R	R	R	R	R
1	3,43,561	54,533	3,98,094	...	...	...	66,940	...	66,940
2	31,040	3,889	34,929	...	..	...	214	...	214
3	36,522	...	36,522	...	...	...	378	...	378
4	3,477	1,961	5,438	...	...	...	...	...	...
5	3,353	704	4,057	...	...	...	25	...	25
6	27,463	212	27,675	...	...	...	...	...	...
7	8,791	19	8,810	...	...	...	...	...	...
8	60	...	60	...	...	...	...	...	...
9	1,65,039	13,149	1,78,188	...	...	...	15	...	15
10	1,515	...	1,515	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...
	6,20,821	74,467	6,95,288	...	...	...	67,572	...	67,572
	...	21,859	21,859	...	1,24,424	1,24,424	...	4,55,782	4,55,782
	6,20,821	96,326	7,17,147	...	1,24,424	1,24,424	67,572	4,55,782	5,23,354

No. of Items.	Punjab.			N.-W. Frontier Province.	Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Civil.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	3,281	50 769	54,050	(c)2,535	3,191	...	3,191	804	...	804	4,26,048	1,08,446	5,34,494
2	...	...	...	(a) 1,552	...	...	...	...	...	...	31,262	5,441	36,703
3	136	...	136	...	49	...	49	457	...	457	37,546	...	37,546
4	...	4,980	4,980	6	...	...	...	...	...	...	3,477	6,947	10,424
5	21	5	26	1,034	82	...	82	213	...	213	4,016	1,743	5,759
6	...	99	99	1	1,295	...	1,295	260	...	260	29,021	312	29,333
7	...	...	...	...	...	...	...	46	...	46	9,286	19	9,305
8	...	...	...	...	...	...	...	...	...	...	60	...	60
9	20	2	22	(d)4,508	17	...	17	7,233	...	7,233	1,72,421	17,659	1,90,080
10	...	...	...	...	...	...	...	...	...	...	1,515	...	1,515
11	...	...	...	(a)43,362	...	...	...	...	...	...	...	43,362	43,362
	3,458	55,855	59,313	52,998	4,634	...	4,634	9,013	...	9,013	7,14,652	1,83,929	8,98,581
	...	6,59,353	6,59,353	2,951	...	13,74,361	13,74,361	...	11,27,942	11,27,942	...	58,65,162	58,65,162
	3,458	7,15,208	7,18,666	55,949	4,634	13,74,361	13,78,995	9,013	11,27,942	11,36,955	7,14,652	60,49,091	67,63,743

Total India converted into £ at R15=£1 . . £		47,643	403,273	450,916
Add—RECEIPTS IN ENGLAND:—				
Royal Indian Engineering College—				
Fees and caution money received from Students . . .	23,884			
Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.	4,765	...	28,649	28,649
GRAND TOTAL .		47,643	431,922	479,565

No. 66A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year 1901-1902.

	India, General.		Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-Western Frontier Provinces.	Madras.	Bombay.	Total.
	Rajputana.	Coorg.										
PROVINCIAL.	R	R	R	R	R	R	R	R	R	R	R	R
By Public Works Department.												
Rents of buildings	...	...	20,372	2,06,870	30,105	78,705	46,534	19,104	...	81,410	91,489	5,74,589
Sales of buildings	...	...	...	−74	2,500	69	130	...	...	757	...	3,382
„ tools and plant	...	...	7,634	7,683	670	3,841	481	3,277	...	37,214	9,149	69,949
„ produce	...	...	3,739	650	244	3,999	1,633	35,457	...	2,525	9,846	58,093
„ old materials	...	...	212	1,206	2,401	5,131	2,134	6,746	...	7,005	11,603	36,438
Value of materials received from old buildings	...	...	49	2,305	910	1,596	3,571	470	...	239	...	9,140
Recoveries of advances made in England	...	...	...	23	...	...	...	...	...	...	...	23
Receipts from self-supporting workshops	...	...	...	...	...	...	44,936	...	...	7,341	..	52,277
Tolls on roads	...	...	...	...	...	...	...	..	...	6,936	4,56,018	4,62,954
Ferry receipts	...	...	25,855	...	15,278	...	75,437	...	...	...	...	1,16,570
Unclaimed deposits	...	...	8	200	..	...	114	4	...	157	170	653
Collections under Highway Act	...	...	...	...	...	..	...	...	...	...	8,441	8,441
Fines, refunds, and miscellaneous	...	...	2,666	24,936	2,914	79,337	5,907	7,507	...	33,102	28,562	1,84,931
Rents from strand bank, maidan, etc.	...	...	...	...	...	47,792	..	...	...	...	...	47,792
Arboriculture	...	...	...	...	...	...	36,476	...	...	...	...	36,476
Total	...	...	60,535	2,43,799	55,022	2,20,470	2,17,353	72,565	...	1,76,686	6,15,278	16,61,708
By Civil Department.												
Rents of buildings	...	...	...	1,257	...	...	...	1,780	...	...	...	3,037
Sales of buildings	...	...	...	...	...	...	...	5,175	...	...	...	5,175
„ produce	...	...	2	...	...	...	21,985	...	...	...	...	21,987
Tolls on roads	...	...	...	...	...	...	4,419	83,229	...	...	...	87,648
Ferry receipts	...	...	...	...	39,520	2,51,863	...	1,35,873	...	4,980	...	4,32,236
Fees on masonry graves	...	...	887	851	...	...	6,606	...	...	4,453	2,756	15,553
Fines, refunds, and miscellaneous	...	...	7,240	645	6,991	11,573	12,257	38,786		362	4,661	82,515
Total	...	...	8,129	2,753	46,511	2,63,436	45,267	2,64,843	...	9,795	7,417	6,48,151
Total Provincial	..	...	68,664	2,46,552	1,01,533	4,83,906	2,62,620	3,37,408	...	1,86,481	6,22,695	23,09,859
INCORPORATED LOCAL.												
By Public Works Department.												
Rents of buildings	...	...	8	223	892	...	2,988	...	...	...	...	4,111
Sales of buildings	...	...	...	...	60	...	2,500	...	...	...	...	2,560
„ tools and plant	...	...	...	1	83	...	481	...	.	...	...	565
„ produce	...	...	228	100	13	...	286	...	...	7,368	...	7,995
„ old materials	...	...	...	141	226	...	214	...	...	...	...	581
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	1	...	189	...	584	...	...	479	...	1,253
Arboriculture	...	...	...	..	...	...	12,986	...	...	...	...	12,986
Value of materials received from old buildings	...	...	...	...	39	...	211	...	...	...	...	250
Total	...	...	237	465	1,502	...	20,250	...	...	7,847	...	30,301
By Civil Department.												
Sales of Produce	...	...	...	...	...	...	399	...	...	...	...	399
Rents of buildings	...	...	20	...	...	6,545	...	21,260	286	...	5,592	33,703
Sales of buildings	...	...	35	...	...	2,150	...	10,202	80	2,525	214	15,206
„ old materials	...	...	339	...	...	305	...	...	...	4,202	...	4,846
Tolls on roads	...	...	...	...	...	...	...	...	...	...	3,16,790	3,16,790
Canal and Ferry receipts	...	19499	46,728	1,98,956	1,04,377	4,69,173	4,61,266	1,59,946	...	9,79,444	1,32,657	25,72,046
Arboriculture	311	...	1,843	...	...	10,765	50,682	95,791	838	...	10,731	1,70,961
Tolls on Steamers	..	...	...	...	...	...	8,556	...	...	...	...	8,556
Contributions	...	...	1,346	400	...	45,314	...	...	...	28,076	33,705	1,08,841
Fines, refunds, and miscellaneous	1,174	875	5,212	9,409	33	30,322	38,792	34,746	1,747	1,65,786	5,558	2,93,654
Total	1,485	20,374	55,523	2,08,765	1,04,410	5,64,574	5,59,695	3,21,945	2,951	11,80,033	5,05,247	35,25,002
Total Local	1,485	20,374	55,760	2,09,230	1,05,912	5,64,574	5,79,945	3,21,945	2,951	11,87,880	5,05,247	35,55,303
GRAND TOTAL, as per Abstract Account No. 66	1,485	20,374	1,24,424	4,55,782	2,07,445	10,48,480	8,42,565	6,59,353	2,951	13,74,361	11,27,942	58,65,162

Total India converted into £ at R15—£1 £ 391,011

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on Other PUBLIC WORKS—MILITARY AND CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1901-1902.

	India, General.									Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Total.									
IMPERIAL.																		
Military Works.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
New Works (67 C)	65,65,630	33,284	...	150	...	...	7,000	...	66,06,064	17,104	1,76,960	60,451	51,197	12,632	1,35,301	16,589	2),984	71,06,282
Repairs (67D)	29,48,176	31,848	...	3,154	...	...	...	...	29,83,178	7,327	2,97,811	54,656	33,697	11,176	1,31,833	48,666	73,584	36,41,928
Establishment	25,69,236	23,025	...	715	...	...	...	...	25,92,976	2,383	1,09,430	25,893	14,015	5,101	55,418	12,451	23,287	28,40,954
Tools and Plant	83,745	*—36*	...	47	...	...	...	...	83,756	155	6,916	1,688	882	326	3,604	799	1,491	99,617
Suspense	*—69,487*	*—1,314*	...	...	...	...	...	...	*—70,801*	...	...	...	...	...	...	...	...	*—70,801*
	1,20,97,300	86,807	...	4,066	...	...	7,000	...	1,21,95,173	26,969	5,91,117	1,42,688	99,791	29,235	3,26,156	78,505	1,28,346	1,36,17,980
Barrack furniture, including repairs and establishment.	7,61,975	7,396	...	...	...	...	451	...	7,69,822	18	53,437	382	...	...	4,433	5,142	20,522	8,53,756
TOTAL	1,28,59,275	94,203	...	4,066	...	...	7,451	...	1,29,64,995	26,987	6,44,554	1,43,070	99,791	29,235	3,30,589	83,647	1,48,868	1,44,71,736
Deduct—Outlay in England	*5,17,395*	...	...	...	...	...	...	...	*5,17,395*	...	*570*	...	...	...	*562*	*293*	*355*	*5,19,175*
Net India Military Works	1,23,41,880	94,203	...	4,066	...	...	7,451	...	1,24,47,600	26,987	6,43,984	1,43,070	99,791	29,235	3,30,027	83,354	1,48,513	1,39,52,561

	£
Total India converted into £ at R15=£1	930,171
Changes in England: Stores for India	34,612
GRAND TOTAL MILITARY WORKS	964,783

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—MILITARY and CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, etc.,—*continued.*

	India, General.																					
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Muskat.	Bushire.	Seistan.	Total.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Grand Total.
CIVIL WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Civil Buildings—																						
New Works (67E)	146,067	37,492	41,033	19,658	...	9,085	88,050	69,462	...	...	...	4,10,847	11,700	...	26,955	22,13,693	1,75,090	4,27,488	1,49,093	47,448	3,26,602	37,88,916
Repairs (67F)	87,161	26,617	21,135	8,649	...	7,063	13,867	42,977	...	...	...	2,07,469	3,467	...	10,098	1,57,615	68,082	1,41,403	31,583	17,471	95,962	7,33,150
Communications—																						
New Works (67G)	4,572	19,836	8,848	36,941	...	...	...	14,449	...	...	...	84,646	...	...	...	3,888	...	1,37,356	3,01,778	...	...	5,27,668
Repairs (67H)	26,138	32,624	99,200	1,00,832	...	...	...	62,319	...	...	...	3,21,113	...	...	...	14,417	...	6,675	1,31,113	...	...	4,73,318
Mis. Public Improvements—																						
New Works (67I)	935	...	...	5,518	...	...	...	12,670	...	...	...	19,123	12,896	...	...	...	...	1,00,706	—4,863	...	...	1,27,862
Repairs (67J)	2,268	...	...	1,685	...	...	...	2,202	...	...	...	6,155	...	...	...	...	...	...	577	...	...	6,732
TOTAL WORKS AND REPAIRS	2,67,141	1,16,569	1,70,216	1,73,283	...	16,148	1,01,917	2,04,079	...	...	...	10,49,353	28,063	...	37,053	23,89,613	2,43,172	8,13,628	6,09,281	64,919	4,22,564	56,57,646
Establishment	57,607	50,771	1,00,427	41,756	...	3,698	8,989	41,348	...	...	...	3,04,596	3,498	...	8,328	1,96,821	53,909	1,12,437	1,25,188	14,495	58,038	8,77,310
Tools and Plant	3,757	3,263	8,244	8,066	...	241	...	2,512	...	...	...	26,083	228	...	543	12,215	3,512	6,393	6,793	946	3,758	60,471
Suspense	49,624	...	9,185	—2,883	...	—227	—29,856	...	...	...	...	25,843	...	...	...	580	...	2,500	1,797	...	...	30,720
	3,78,129	1,70,603	2,88,072	2,20,222	...	19,860	81,050	2,47,939	...	...	...	14,05,875	31,789	...	45,924	25,99,229	3,00,593	9,34,958	7,43,059	80,360	4,84,360	66,26,147
Deduct—Outlay in England	...	...	3,191	3,254	...	...	11,791	...	...	...	...	18,236	...	...	...	42,921	...	78,677	...	...	3,516	1,43,550
NET INDIA—IMPERIAL CIVIL WORKS	3 78,129	1,70,603	2,84,881	2,16,968	...	19,860	69,259	2,47,939	...	...	...	13,87,639	31,789	...	45,924	25,56,308	3,00,593	8,56,081	7,43,059	80,360	4,80,844	64,82,597
Expenditure by Civil Officers from Imperial Funds as per Account No. 67A, page 175	...	...	2,763	...	34,829	...	...	67,815	1,800	20,184	8,762	1,36,153	...	...	...	...	...	...	19,063	...	...	1,55,216
Provincial and Incorporated Local Funds Expenditure, as per Account No. 67B, page 176	...	19,145	4,613	34,556	...	...	...	...	...	...	...	58,314	22,67,673	93,43,713	24,08,333	93,00,725	65,72,600	41,35,816	25,105	73,17,708	53,72,326	4,68,02,313
TOTAL INDIA—CIVIL WORKS	3,78,129	1,89,748	2,92,257	2,51,524	34,829	19,860	69,259	3,15,754	1,800	20,184	8,762	15,82,106	22,99,462	93,43,713	24,54,257	1,18,57,033	68,73,193	49,91,897	7,87,227	73,98,068	58,53,170	5,34,40,126

Total India converted into £ at R15=£1 . £ 3,562,675

ADD—CHARGES IN ENGLAND:—

Royal Indian Engineering College—

Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	27,247	
Refund of caution money to Students	220	
Cost of alterations and additions to the College buildings, etc.	15,253	
		42,720
Passage to India of Assistant Engineers and officers on appointment	1,028	
Furlough Pay and Allowances of Military Officers in the Public Works Department	3,128	
Absentee Allowances of Civil Officers in the Public Works Department	48,086	
Salaries and expenses while gaining practical experience of three students retained in England	247	
Passage to India of officers on appointment to the Public Works Department	100	
Allowances and expenses of officers and others on special duty, and visiting works, etc.,	297	
		52,886
Stores for India		9,570
		1,05,176

GRAND TOTAL CIVIL WORKS . . . . £ 3,667,851

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL OR LOCAL REVENUES

Provincial Expenditure as per Account No. 68 . . . . R —10,00,633

Total Construction of Railways converted into £ at R15=£1 . £ —66,709

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	Total India converted into £ at R 15=£1.	England.	Grand Total.
	R	R	R	R	£	£	£
Military Works	1,39,52,561	...	...	1,39,52,561	930,171	34,612	964,783
Civil Works	60,37,813	3,01,94,023	1,66,08,290	5,34,40,126	3,562,675	105,176	3,667,851
Railways	—12 34,720	—5,028	2,39,115	—10,00,633	—66,709	...	—66,709
TOTAL	1,93,55,654	3,01,88,995	1,68,47,405	6,63,92,054	4,426,137	139,788	4,565,925

No. 67A.—ABSTRACT of EXPENDITURE on other PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.						N.-W. Frontier Province.	TOTAL.
	Central India.	Mysore.	Baluchistan.	Muskat.	Bushire.	Seistan.		
	₨	₨	₨	₨	₨	₨	₨	₨
CIVIL WORKS								
Civil Buildings—								
New Works (67W) . .	...	205	6,492	...	20,184	8,762	430	36,073
Repairs (67X) . . .	...	9,624	8,482	1,800	...	...	3,931	23,837
Communications—								
New Works (67Y) . .	...	...	15,310	...	...	...	...	15,310
Repairs (67Z) . . .	...	...	4,439	...	...	...	8,282	12,721
Miscellaneous Public Improvements—								
New Works (67Aa) . .	...	25,000	4,489	...	...	...	...	29,489
Repairs (67Ab) . .	...	...	3,165	...	...	...	...	3,165
Total Works and Repairs .	...	34,829	42,377	1,800	20,184	8,762	12,643	1,20,595
Establishment . . .	2,763	...	25,297	...	...	...	6,420	34,480
Tools and Plant . . .	...	...	141	...	...	...	...	141
TOTAL IMPERIAL .	2,763	34,829	67,815	1,800	20,184	8,762	19,063	1,55,216
Total India converted into £ at ₨15=£1. £								10,348

No. 67B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS for the Year 1901-1902.

PROVINCIAL.	India, General. Rajputana.	Central India.	Coorg.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (67K)	...	...	...	3,10,944	23,61,737	3,29,338	13,45,673	14,70,393	6,39,714	...	10,81,544	10,25,737	85,65,080
Repairs (67L)	...	...	...	1,27,926	5,49,501	97,606	5,43,189	3,98,164	2,13,160	...	3,20,225	4,28,565	26,84,342
Communications—													
New Works (67M)	...	...	...	4,14,490	17,29,402	2,46,789	1,80,751	2,68,350	2,70,341	...	3,96,824	1,89,090	36,96,037
Repairs (67N)	...	...	...	5,97,528	17,98,992	5,33,026	8,31,415	8,63,448	8,20,947	...	1,76,519	7,65,565	63,87,440
Miscellaneous Public Improvements—													
New Works (67O)	...	...	...	4,022	2,45,175	13,708	4,12,571	1,80,838	4,89,477	...	2,07,248	50,671	16,03,710
Repairs (67P)	...	...	...	...	67,296	13,013	72,546	8,011	44,082	...	21,424	26,324	2,52,696
TOTAL WORKS AND REPAIRS	...	...	...	14,54,910	67,52,103	12,33,480	33,86,145	31,89,204	24,77,727	...	22,09,784	24,85,952	2,31,89,305
Establishment	...	...	...	5,02,388	10,93,480	4,54,516	8,61,519	5,73,828	7,57,902	...	6,26,026	9,27,606	57,97,265
Tools and Plant	...	...	...	24,415	1,52,201	13,178	33,862	—11,937	—2,108	...	43,526	32,273	2,85,410
Suspense	...	...	...	—2,209	—3,745	—6,480	89,362	11,924	—5,255	...	—1,88,810	4,530	—1,00,683
TOTAL	...	...	...	19,79,504	79,94,039	16,94,694	43,70,888	37,63,019	32,28,266	...	26,90,526	34,50,361	2,91,71,297
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (67Ac)	...	...	...	...	...	...	30,022	10,359	...	...	1,114	...	41,395
Repairs (67Ad)	...	...	...	...	...	...	3,697	28,021	...	...	14,802	..	46,520
Communications—													
New Works (67Ae)	...	...	...	...	...	...	9,000	602	...	...	17,747	...	27,349
Repairs (67Af)	...	...	...	...	...	...	3,329	9,729	...	...	56,219	...	69,277
Miscellaneous Public Improvements—													
New Works (67Ag)	...	...	...	...	...	...	1,100	44,267	...	...	43,271	...	88,638
Repairs (67Ah)	...	...	...	...	...	46,452	16,677	73,562	...	...	2,020	...	1,38,711
TOTAL WORKS AND REPAIRS	...	...	...	..	...	46,452	43,825	1,66,440	...	...	1,35,173	...	4,11,890
Establishment	...	...	...	13,351	11,456	14,586	56,818	46,956	23,208	...	...	8,400	1,74,775
Tools and Plant	...	...	...	...	...	...	...	1,015	...	...	751	...	1,760
Miscellaneous	...	...	...	10,129	1,33,755	4,245	...	16,641	1,12,047	...	1,52,000	5,478	4,34,295
TOTAL	...	...	...	23,480	1,45,211	65,283	1,20,643	2,31,052	1,35,255	...	2,87,924	13,878	10,22,726
TOTAL PROVINCIAL	...	...	...	20,02,984	81,39,250	17,59,977	44,91,531	39,94,071	33,63,521	...	29,78,450	34,64,239	3,01,94,023
INCORPORATED LOCAL. CIVIL WORKS. *BY PUBLIC WORKS DEPARTMENT.*													
Civil Buildings—													
New Works (67Q)	...	...	...	...	20,891	6,434	...	1,38,149	8,403	...	...	27,980	2,01,857
Repairs (67R)	32	...	118	...	2,301	3,244	...	63,351	...	...	...	5,997	75,043
Communications—													
New Works (67S)	41	...	12,135	27,539	1,40,257	1,65,183	...	4,76,852	10,179	...	728	1,30,540	9,63,452
Repairs (67T)	13,709	...	10,787	80,263	1,84,936	3,37,867	...	8,67,883	...	...	26,702	5,72,311	20,94,458
Miscellaneous Public Improvements—													
New Works (67U)	...	...	934	...	95,750	45,830	...	238	50	...	...	21,175	1,63,977
Repairs (67V)	...	...	430	...	41,613	19,647	...	13,543	348	...	75	2,334	77,990
TOTAL WORKS AND REPAIRS	13,782	...	24,402	1,07,802	4,85,748	5,78,205	...	15,60,016	18,980	...	27,505	7,60,337	35,76,777
Establishment	1,378	...	5,606	...	1,08,564	67,406	...	3,95,600	8	...	5,074	91,621	6,75,257
Tools and Plant	207	...	306	...	7,786	1,870	...	29,200	431	...	734	10,177	50,771
Suspense	...	...	...	...	...	...	...	...	...	...	..	...	...
TOTAL	15,367	...	30,374	1,07,802	6,02,098	6,47,481	...	19,84,816	19,419	...	33,313	8,62,135	43,02,805
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (67Ai)	...	569	...	6,077	35,917	...	2,94,779	45,174	...	387	1,18,729	35,940	5,37,572
Repairs (67Aj)	960	3,367	...	1,558	9,199	...	76,947	86,019	...	3,326	86,742	60,843	3,20,961
Communications—													
New Works (67Ak)	...	...	...	17,932	1,38,066	...	14,25,201	16,471	...	8,774	4,62,628	1,24,597	21,93,669
Repairs (67Al)	...	434	...	90,515	1,08,647	803	21,14,034	3,08,008	...	7,581	26,78,863	4,59,307	57,68,192
Miscellaneous Public Improvements—													
New Works (67Am)	...	...	...	1,238	1,59,965	...	1,24,112	375	...	1,794	94,493	77,497	4,59,474
Repairs (67An)	...	42	10	3,173	49,393	...	43,807	2,571	...	756	1,32,956	81,985	3,14,693
TOTAL WORKS AND REPAIRS	960	4,412	10	1,20,493	5,01,187	803	40,78,880	4,58,618	...	22,618	35,74,411	8,40,169	96,02,561
Establishment	2,818	201	4,172	32,969	62,796	72	6,94,608	1,27,153	25,978	2,437	6,37,955	1,66,743	17,57,952
Tools and Plant	...	...	...	493	2,007	...	30,776	1,866	...	...	46,965	8,558	90,665
Miscellaneous	...	...	...	2,932	36,375	...	4,930	6,076	7,26,898*	...	46,614	30,482	8,54,307
TOTAL	3,778	4,613	4,182	1,56,887	6,02,365	875	48,09,194	5,93,713	7,52,87[illegible]	25,105	43,05,945	10,45,952	1,23,05,485
TOTAL INCORPORATED LOCAL	19,145	4,613	34,556	2,64,689	12,04,463	6,48,356	48,09,194	25,78,529	7,72,295	25,105	43,39,258	19,08,087	1,66,08,290
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 67	19,145	4,613	34,556	22,67,673	93,43,713	24,08,333	93,00,725	65,72,600	41,35,81[illegible]	25,105	73,17,708	53,72,326	4,68,02,313

Total India converted into £ at R15=£ 1 £ 3,120,154

* Includes outlay on petty works and repairs.

No. 67C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance buildings.	Supply and Transport buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Mobilization works.	Rents of buildings or compensation for quarter.	Petty Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	European.										Native.																	
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																			
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.															
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	7,06,656	1,31,881	16,101	...	9,44,036	3,54,717	1,05,538	65,254	...	...	1,10,478	370	2,53,948	53	14,66,937	96,709	3,21,503	18,622	2,78,761	4,81,577	8,53,625	1,76,173	2,07,568	1,958	1,01,196	66,93,661	1,28,031	65,65,630
Rajputana	...	...	...	...	5,263	2,791	...	4,286	...	...	2,425	...	10,031	...	...	...	588	...	...	2,894	...	...	...	...	5,062	33,340	56	33,284
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150	...	...	...	...	...	...	...	...	150	...	150
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,000	...	...	...	...	...	...	...	...	7,000	...	7,000
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	773	...	...	15,741	...	...	...	...	...	...	...	590	17,104	...	17,104
Burma	25,129	...	4,602	...	10,518	...	18,836	11,446	1,741	...	...	3,824	—1,166	...	3,280	10,784	6,905	...	479	72,468	8,114	...	...	...	...	1,76,960	...	1,76,960
Assam	...	...	...	...	...	...	...	...	...	...	...	...	39,958	...	454	...	...	...	2,580	15,375	2,084	...	...	...	...	60,451	...	60,451
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	946	...	47,115	...	1,086	...	...	2,050	...	...	...	...	...	51,197	...	51,197
United P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	6,640	...	...	...	...	...	4,764	1,228	...	...	...	...	...	12,632	...	12,632
Punjab	...	...	...	...	...	...	...	...	...	...	3,040	147	87,052	...	484	3,283	29,414	55	3,018	4,399	4,409	...	...	...	...	1,35,301	...	1,35,301
Madras	...	...	...	...	...	...	1,579	...	...	...	...	...	603	...	...	336	10,219	...	...	4,447	...	...	...	...	...	17,184	595	16,589
Bombay	1,905	4,195	...	603	3,541	...	261	309	...	...	...	...	2,193	...	219	699	249	8,747	...	1,778	5,307	...	...	...	...	30,006	22	29,984
TOTAL	7,33,6930	1,36,076	20,703	603	9,63,358	3,57,508	1,26,214	81,295	1,741	...	1,15,943	4,341	4,00,205	826	15,18,489	1,11,811	3,92,855	27,424	89,602	5,86,216	8,73,539	1,76,173	2,07,568	1,958	1,06,848	72,34,986	1,28,704	71,06,282

Total India converted into £ at R15=£1 . £ 473,752

No. 67D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS.																									
	EUROPEAN.										NATIVE.															
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																	
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Supply and Trasport buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard of Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director-General, Military Works	...	...	5,85,622	1,55,10[illegible]	1,001	...	59,571	32,839	...	...	28,482	2,839	1,27,305	7,490	63,740	82,527	2,17,531	28,919	3,87,174	6,56,984	2,05,604	13,743	2,01,871	2,66,875	31,25,223	1,77,047	29,48,176
Rajputana	...	...	6,963	2,216	...	...	160	1,268	...	...	2,918	...	5,564	...	...	793	735	...	...	5,610	...	...	1,920	3,695	31,848	...	31,848
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	2,822	...	...	...	332	...	...	...	...	...	...	...	3,154	...	3,154
Central Provinces	...	...	...	...	...	...	...	...	...	..	...	...	3,016	...	...	...	206	...	...	2,502	...	...	800	803	7,327	...	7,327
Burma	..	...	65,096	...	...	...	27,100	1,237	371	...	...	2,013	51,501	...	6,539	47,667	6,951	...	...	72,913	6,060	...	10,363	...	2,97,811	...	2,97,811
Assam	...	...	...	...	..	...	...	1,707	...	...	...	...	24,297	...	1,295	3,874	306	...	7,362	11,063	2,707	...	1,955	...	54,656	...	54,656
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	5,266	...	3,087	1,676	7,239	...	...	7,176	...	...	9,253	...	33,697	...	33,697
United P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,887	...	152	5,164	900	...	654	...	11,757	581	11,176
Punjab	...	...	...	...	...	...	...	...	...	...	850	905	13,964	...	14	9	3,712	2,005	89,897	6,917	12,136	...	...	1,424	1,31,833	...	1,31,833
Madras	.	...	3,118	...	...	...	13,295	...	...	...	...	7	3,657	515	-95	2,456	12,450	...	4,941	2,271	2,260	...	5,869	...	50,744	2,078	48,666
Bombay	10,204	2,244	11,341	2,873	...	...	135	278	614	...	622	...	5,418	75	2,263	1,702	1,160	639	2,763	26,719	2,312	...	2,222	...	73,584	...	73,584
TOTAL	10,204	2,241	6,72,440	1,60,105	1,001	...	1,00,261	37,419	985	...	32,87[illegible]	5,764	2,42,810	8,080	76,84[illegible]	1,40,704	2,55,509	31,563	4,92,289	7,97,325	2,31,979	13,743	2,34,907	2,72,757	38,21,634	[illegible]	36,41,028

Total India converted into £ at ₹15=£1 . . £ 242,795

No. 67E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency Buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue Buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works.	...	...	...	...	950	8	...	...	25,863	32	...	...	...	...	11,202	...	...	25	41,570	1,702	237	75,794	2,368	496	1,60,247	*14,180*	1,46,067
Rajputana	919	...	...	...	1,279	1,553	...	...	...	...	34	...	1,485	...	...	...	10,796	503	611	1,667	2,624	9,461	12	12,767	43,711	*6,219*	37,492
Central India	...	...	174	...	1,008	1,388	...	...	...	...	...	...	12,319	...	2,441	...	...	...	297	146	12,415	420	11,069	5,510	47,187	*6,154*	41,033
Coorg	48	...	...	...	136	...	...	...	...	...	5,034	...	*—105*	...	...	...	...	8,497	...	289	4,285	1,140	*—741*	1,075	19,658	..	19,658
Hyderabad	...	...	...	...	3,469	1,625	...	...	3,914	...	...	...	...	...	...	...	...	...	...	...	...	...	...	77	9,085	...	9,085
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	88,050	88,050	...	88,050
Baluchistan	...	...	...	...	2,713	1,415	24,704	...	...	...	...	...	...	...	...	...	...	...	...	895	3,493	21,810	1,929	12,503	69,462	...	69,462
Central Provinces	...	...	...	...	10,888	812	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,700	...	11,700
Assam	...	..	...	...	8,335	17,788	...	...	...	...	...	...	...	...	...	...	832	...	...	...	...	...	...	...	26,955	...	26,955
Bengal	...	...	7,785	4,799	72,939	15,972	...	91,052	10,60,430	3,11,627	...	...	..	...	...	...	9,823	...	...	...	...	...	2,00,000	4,39,266	22,13,693	...	22,13,693
U. P. of Agra and Oudh	*—251*	...	98,241	...	28,347	2,418	...	7,151	...	...	...	...	...	...	...	...	39,184	...	...	...	...	...	...	...	1,75,090	...	1,75,090
Punjab	...	...	...	...	12,109	9,919	...	88,586	1,63,478	...	...	...	...	...	47,407	...	...	...	*—30*	...	...	...	1,04,968	96,995	5,23,432	*95,944*	4,27,488
N.-W. Frontier Province	...	...	...	...	2,780	193	...	...	...	...	27,684	...	...	...	42,606	...	...	...	386	13,133	15,266	36,066	...	10,979	1,49,093	....	1,49,093
Madras	...	...	...	...	14,184	2,878	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,386	47,448	...	47,448
Bombay	...	76,417	...	78	17,236	1,24,141	...	...	...	...	...	...	...	...	1,08,730	...	...	...	...	...	...	...	...	...	3,26,602	...	3,26,602
TOTAL	716	76,417	1,06,200	4,877	1,76,373	1,80,110	24,704	1,86,789	12,53,685	3,11,659	32,752	...	13,699	...	2,12,386	...	60,635	9,025	42,834	17,832	38,320	7,14,691	3,19,605	6,98,104	39,11,413	*1,22,497*	37,88,916

Total India converted into £ at R15=£1 . . £ 252,594

No. 67F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Excise.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Administration.	Viceregal Residences.	Secretariat Office of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works.	...	...	...	...	...	...	507	112	...	...	713	...	...	...	...	...	3,673	...	...	...	72,674	500	...	5,083	2,271	2,620	88,153	992	87,161
Rajputana . . .	...	127	...	...	...	...	961	890	...	...	...	...	411	...	3,211	...	1,431	...	3,361	3,161	1,884	1,754	2,234	2,227	1,207	3,832	26,591	74	26,617
Central India . . .	...	...	...	...	154	...	1,042	392	...	...	...	...	80	...	8,310	...	5,301	...	...	...	495	132	2,958	169	580	2,112	21,725	590	21,135
Coorg	8	135	...	...	...	...	564	40	...	...	...	...	3,227	...	...	...	...	...	114	272	141	201	557	749	471	2,170	8,649	...	8,649
Hyderabad . . .	...	...	...	...	...	...	2,808	866	...	...	2,893	...	...	...	...	...	...	...	...	...	496	...	...	...	...	...	7,063	...	7,063
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,867	13,867	...	13,867
Baluchistan . . .	...	...	...	...	...	...	675	2,210	14,131	...	...	...	...	...	...	...	...	...	...	...	400	656	727	5,876	2,425	15,877	42,977	...	42,977
Central Provinces . .	...	...	...	...	...	...	2,836	631	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,467	...	3,467
Assam	...	...	...	...	...	...	4,762	5,315	...	...	...	...	...	...	...	...	...	...	21	...	...	...	...	...	...	...	10,098	...	10,098
Bengal	...	...	...	10,903	17,240	12,204	17,462	11,375	...	67,396	8,949	2,422	...	...	...	...	981	...	479	...	...	...	...	...	74	8,130	1,57,615	..	1,57,615
U. P. of Agra and Oudh .	...	1,140	590	...	32,781	...	17,094	4,581	475	1,515	...	63	...	...	...	...	...	...	9,843	...	...	...	...	...	...	...	68,082	...	68,082
Punjab	...	...	...	...	...	...	16,911	6,406	...	73,304	17,263	...	...	...	...	...	417	...	...	...	5	...	...	...	...	27,097	1,41,403	...	1,41,403
N.-W. Frontier Province .	155	...	...	...	...	...	1,223	1,124	...	...	...	...	5,958	...	...	...	1,311	...	...	...	1,586	1,186	4,417	10,128	154	4,341	31,583	...	31,583
Madras	...	...	...	487	...	...	10,650	4,744	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,590	17,471	...	17,471
Bombay	...	...	...	70,290	98	3,999	13,018	5,005	...	...	...	636	...	...	...	...	2,916	...	...	...	...	...	...	...	...	...	95,962	...	95,962
TOTAL .	163	1,402	590	81,680	50,273	16,203	90,513	43,691	14,606	1,42,215	29,818	3,121	9,676	...	11,521	...	16,030	...	13,818	3,433	77,681	4,429	10,893	24,232	7,182	81,636	7,34,806	1,656	7,33,150
Total India converted into £ at R15=£1 . . £																													48,877

No. 67G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	...	...	...	3,690	...	...	...	...	...	882	...	4,572	...	4,572
Rajputana	122	9,573	...	5,346	...	...	182	10	...	3,530	1,073	19,836	...	19,836
Central India	326	19,135	...	...	...	...	...	...	...	1,595	...	21,056	*12,208*	8,848
Coorg	784	*—1,014*	8,384	...	...	...	...	...	26,555	2,232	...	36,941	...	36,941
Baluchistan	...	...	...	11,351	...	...	...	118	...	2,980	...	14,449	...	14,449
Bengal	...	...	2,305	...	...	...	...	...	...	1,583	...	3,888	...	3,888
Punjab	80,725	...	...	56,631	...	...	...	...	...	...	...	1,37,356	...	1,37,356
North-West Frontier Province	15,105	...	41,376	2,44,897	...	...	...	...	...	400	...	3,01,778	...	3,01,778
TOTAL	97,062	27,694	52,065	3,21,915	...	...	182	128	26,555	13,202	1,073	5,39,876	*12,208*	5,27,668
Total India converted into £ at R15=£1													£	35,178

No. 67H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	3,365	5,945	...	19,268	...	...	...	1,491	...	2,592	...	32,661	*6,523*	26,138
Rajputana	13,200	15,309	243	3,084	...	...	...	71	...	1,519	1,308	35,172	*2,548*	32,624
Central India	37,166	67,922	...	...	...	...	438	...	3,230	1,909	763	1,10,990	*11,790*	99,200
Coorg	73,421	7,478	2,165	17,207	...	...	...	...	256	305	...	1,00,832	...	1,00,832
Baluchistan	...	21,666	...	17,028	...	...	...	12,337	...	11,288	...	62,319	...	62,319
Bengal	...	...	14,417	...	...	...	...	...	...	...	...	14,417	...	14,417
Punjab	...	...	...	6,675	...	...	...	...	...	...	...	6,675	...	6,675
North-West Frontier Province	26,745	...	...	38,465	...	...	...	2,758	58,803	2,227	2,115	1,31,113	...	1,31,113
TOTAL	1,53,897	1,18,320	16,825	1,01,727	...	...	438	16,657	62,289	19,840	4,186	4,94,179	*20,61*	4,73,318
Total India converted into £ at R15=£1														31,554

67I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works	...	...	...	935	...	...	...	...	...	935	...	935
Rajputana	...	...	328	4,992	...	...	...	...	26	5,346	*5,346*	...
Central India	...	...	...	1	...	...	...	...	...	1	*1*	...
Coorg	...	...	...	5,860	...	...	...	...	*—342*	5,518	...	5,518
Baluchistan	...	...	...	12,670	...	...	...	...	...	12,670	...	12,670
Central Provinces	...	...	...	...	...	...	...	12,896	...	12,896	...	12,896
Punjab	...	...	...	36,070	64,636	...	...	...	...	1,00,706	...	1,00,706
North-West Frontier Province	...	...	...	*—5,240*	..	...	...	...	377	*—4,863*	...	*—4,863*
TOTAL	...	...	328	55,288	64,636	...	...	12,896	61	1,33,209	*5,347*	1,27,862
Total India converted into £ at R15=£1 . £												8,524

No. 67J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	...	...	873	2,387	...	...	...	...	67	3,327	*1,059*	2,268
Rajputana	...	...	...	2,458	8	...	...	...	17	2,483	*2,483*	...
Coorg	...	...	...	1,685	...	...	...	...	...	1,685	...	1,685
Baluchistan	...	...	...	2,202	...	...	...	...	...	2,202	...	2,202
North-West Frontier Province	...	...	139	...	...	...	...	...	438	577	...	577
TOTAL	...	...	1,012	8,732	8	...	...	...	522	10,274	*3,542*	6,732
Total India converted into £ at R15=£1 . £												449

No. 67K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

Provinces.	Opium.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Office.	Board of Revenue buildings.	Political Agencies	Stamp and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous. Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	2,389	...	...	...	542	24,014	1,156	21,022	...	...	...	...	23,597	9,704	92,009	32,502	50,341	21,935	...	1,952	...	31,177	444	3,12,804	*1,860*	3,10,944
Burma	226	92,878	6,615	24,121	40,170	538	1,39,429	...	70,216	...	6,419	...	4,080	85,757	43,200	3,72,966	2,84,724	8,83,866	51,250	...	4,325	28,429	1,23,716	98,812	23,51,737	...	23,61,737
Assam	...	242	...	...	...	...	43-	154	44,238	...	11,731	...	1,782	15,577	15,027	1,08,159	41,452	60,500	11,509	413	3,538	...	9,103	22,575	3,46,432	*17,094*	3,29,338
Bengal	...	...	8,325	...	...	...	1,56,109	22,188	49,294	5,916	2,800	5,206	41,215	1,33,878	26,194	2,57,999	1,27,617	52,785	4,07,117	9,076	...	...	2,906	1,06,620	14,15,245	*69,572*	13,45,673
U. P. of Agra and Oudh	...	5,629	...	...	...	...	2,65,205	17,035	49,344	95	...	...	1,18,065	97,553	2,045	1,73,291	2,34,392	2,55,656	2,30,168	7,417	3,968	...	18,861	32,325	15,11,049	*40,656*	14,70,393
Punjab	...	...	...	...	...	...	1,03,203	8,057	1,71,176	2,094	8,682	...	5,924	42,231	6,165	27,283	97,968	52,358	52,199	...	2,663	...	12,620	56,501	6,49,034	*9,320*	6,39,714
Madras	...	2,439	23,750	...	...	245	2,42,286	...	88,435	1,989	...	523	232	2,01,045	57,371	81,278	63,300	41,020	60,589	25,743	12,453	...	1,56,346	25,362	10,84,406	*2,862*	10,81,544
Bombay	...	4,185	19,022	...	...	...	2,99,452	22,241	1,34,346	...	68	...	4,374	1,48,700	26,972	75,089	44,843	1,52,114	1,65,170	74	1,250	27	12,483	10,603	11,21,013	*95,276*	10,25,737
Total	226	1,07,762	57,71-	24,121	40,170	1,325	12,30,150	70,831	6,28,071	10,004	29,700	5,729	1,75,672	7,48,338	1,86,678	11,88,074	9,26,798	15,48,640	9,99,937	42,723	30,149	28,456	3,67,212	3,53,242	88,01,720	*2,36,640*	85,65,080

Total India converted into £ at R15=£1 . £ 571,005

No. 67L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

Provinces.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous. Registration.	Printing.	Marine.	Public Works buildings	Miscellaneous	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	200	...	...	...	276	10,416	1,679	5,038	...	...	...	305	1,324	5,088	21,548	23,254	35,647	6,310	...	47	...	17,052	...	1,28,274	*348*	1,27,926
Burma	6,509	4,354	14,079	9,489	1,215	7,937	...	77,201	...	10,615	...	7,882	8,345	19,185	77,182	39,406	1,60,955	11,860	...	519	9,847	35,253	47,159	5,49,501	...	5,49,501
Assam	164	...	...	...	...	289	...	5,535	...	3,388	...	775	5,126	2,179	30,508	10,352	8,403	8,990	..	440	...	17,867	3,500	97,606	...	97,606
Bengal	...	5,337	...	...	...	39,778	24,830	55,744	391	...	1,902	8,164	44,365	24,882	84,640	73,603	50,458	49,476	1,931	...	...	8,826	75,671	5,49,998	*6,809*	5,43,189
U. P. of Agra and Oudh	615	...	...	...	...	1,04,750	5,875	51,476	1,498	...	...	24,309	21,918	20,033	24,494	26,191	86,677	15,118	301	1,330	...	12,061	4,333	4,00,979	*2,815*	3,98,164
Punjab	...	...	...	...	100	30,881	887	25,754	1,253	610	...	9,637	16,586	11,859	9,252	45,722	33,567	9,775	...	516	...	8,078	26,752	2,31,229	*18,063*	2,13,166
Madras	715	2,188	...	...	...	87,622	...	43,742	653	...	76	2,304	12,646	12,408	24,753	28,761	21,837	13,181	7,285	2,050	...	53,356	12,661	3,26,241	*16*	3,26,225
Bombay	2,912	4,520	...	...	326	1,00,416	1,504	30,643	...	5,616	...	22,218	30,728	30,305	30,643	19,860	65,732	50,886	115	3,141	161	13,800	21,218	4,34,810	*6,245*	4,28,565
Total	11,205	16,399	14,079	9,489	1,917	3,82,089	34,775	2,95,132	3,795	20,229	1,978	75,591	1,41,538	1,25,997	3,03,020	2,67,149	4,63,366	1,65,608	9,632	8,043	10,008	1,66,29	1,91,294	27,18,638	*34,296*	26,84,342

Total India converted into £ at R15=£1 . £ 178,956

K.—Other Public Works.

No. 67M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Grand Total	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	31,553	88,923	61,075	1,62,236	2,840	33,058	...	74	9,991	14,901	9,839	4,14,490	...	4,14,490
Burma	6,74,580	3,700	2,88,029	4,01,944	...	77,474	2,21,935	31,713	590	29,437	...	17,29,402	...	17,29,402
Assam	6,728	50	1,38,742	70,774	—189	2,071	8,022	14,191	1,669	5,139	...	2,47,197	*408*	2,46,789
Bengal	1,84,697	9,512	4,138	3,273	...	...	...	...	...	200	...	2,01,820	*21,069*	1,80,751
U. P. of Agra and Oudh	1,47,952	...	65,534	25,657	...	3,518	...	...	25,725	7,854	...	2,76,240	*7,890*	2,68,350
Punjab	1,44,243	16,877	83,170	8,065	265	...	...	...	790	17,525	...	2,70,935	*594*	2,70,341
Madras	2,19,191	21,015	6,714	20,998	...	...	...	1,32,110	...	...	...	4,00,028	*3,204*	3,96,824
Bombay	28,185	9,349	15,773	1,31,876	474	...	...	5,786	...	1,610	...	1,93,053	*3,963*	1,89,090
Total	14,37,129	1,49,426	6,63,175	8,24,823	3,390	1,16,121	2,29,957	1,83,874	38,765	76,666	9,839	37,33,165	*37,128*	36,96,037
												Total India converted into £ at R15=£1 . £		246,402

No. 67N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on Repairs to ROADS and other WORKS of COMMUNICATION.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	2,94,941	98,215	32,013	1,19,009	2,207	34,413	...	...	10,227	7,975	...	...	5,90,000	*1,472*	5,97,528
Burma	9,91,991	25,451	2,30,411	3,41,235	...	75,580	92,160	30,609	...	10,879	676	...	17,98,992	...	17,98,992
Assam	1,15,174	...	2,20,817	93,766	5,661	31,243	15,166	38,788	22,508	14,999	...	...	5,58,122	*25,096*	5,33,026
Bengal	7,85,539	3,146	12,591	25,391	...	...	...	1,911	...	4,537	...	...	8,33,115	*1,700*	8,31,415
U. P. of Agra and Oudh	6,98,935	...	51,127	37,343	...	...	...	...	41,345	20,484	26,056	...	8,75,290	*11,842*	8,63,448
Punjab	5,76,003	1,200	70,619	52,444	...	...	...	2,429	90,792	12,568	15,344	...	8,21,399	*452*	8,20,947
Madras	1,09,664	1,498	600	64,315	...	...	...	442	...	...	...	...	1,76,519	...	1,76,519
Bombay	3,93,277	1,71,294	33,042	1,43,653	889	753	1,066	3,867	...	3,965	13,938	...	7,65,744	*179*	7,65,565
Total	39,65,524	3,00,804	6,51,220	8,77,156	8,757	1,41,989	1,08,392	78,046	1,64,872	75,407	56,014	...	64,28,181	*40,741*	63,87,440
													Total India converted into £ at R15=£1 . £		425,829

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	23,888	...	...	...	...	5,428	29,316	*25,294*	4,022
Burma	22,040	...	235	50,357	2,243	9,293	1,35,443	...	25,564	2,45,175	...	2,45,175
Assam	...	1,958	...	13,719	31	...	...	...	10,713	26,421	*12 713*	13,708
Bengal	...	1,678	3,28,873	...	396	16,501	...	...	67,473	4,14,921	*2,350*	4,12,571
United P. of Agra and Oudh	86,872	...	15,000	42,639	39,809	...	...	...	1,769	1,86,089	*5,251*	1,80,838
Punjab	199	1,537	5,169	1,26,009	1,38,296	...	...	...	4,37,434	7,08,644	*2,19,167*	4,89,477
Madras	82,999	...	...	4,78,686	1,453	13,334	1,60,635	...	...	7,37 107	*5,29,859*	2,07,248
Bombay	818	...	7,788	7,404	25,000	...	551	...	9,935	51,496	*825*	50,671
TOTAL	1,92,928	5,173	3,57,065	7,42,702	2,07,228	39,128	2,96,629	...	5,58,316	23,99,169	*7,95,459*	16,03,710
Total India converted into £ at R15=£1 . £												106,914

No. 67P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	1,196	...	...	...	...	...	1,196	*1,196*	...
Burma	28,908	...	293	1,767	3,915	506	15,422	...	16,485	67,296	...	67,296
Assam	...	168	...	10,946	479	...	...	...	10,908	22,501	*9,488*	13,013
Bengal	...	...	15,577	...	122	11,869	...	...	44,978	72,546	...	72,546
United P. of Agra and Oudh	4,509	...	...	1,886	7,829	...	...	...	1,915	16,139	*8,128*	8,011
Punjab	...	...	27,697	11,922	24	...	...	...	14,704	54,347	*10,265*	44,082
Madras	14,319	...	...	64	7,091	...	...	...	...	21,474	*50*	21,424
Bombay	351	...	347	546	103	2,194	809	...	22,208	26,558	*234*	26,324
TOTAL	48,087	168	43,914	28,327	19,563	14,569	16,231	...	1,11,198	2,82,057	*29,361*	2,52,696
Total India converted into £ at R15=£1 . £												16,846

No. 67Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Burma	...	...	...	...	...	...	...	16,983	...	3,908	20,891	...	20,891
Assam	...	...	...	...	...	...	...	...	6,434	...	6,434	...	6,434
United Provinces of Agra and Oudh	...	...	500	35,308	...	...	...	88,130	...	31,734	1,55,672	*17,523*	1,38,149
Punjab	...	...	...	4,480	...	...	...	3,923	...	...	8,403	...	8,403
Bombay	813	...	...	22,569	...	...	...	4,598	...	...	27,980	...	27,980
TOTAL	813	...	500	62,357	...	...	...	1,13,634	6,434	35,642	2,19,380	*17,523*	2,01,857
Total India converted into £ at R15 = £1 . £													13,457

No. 67R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	32	...	...	32	...	32
Coorg	...	...	...	...	...	...	...	118	...	...	118	...	118
Burma	...	...	...	...	...	...	...	2,087	...	214	2,301	...	2,301
Assam	...	...	...	...	...	...	...	...	3,244	...	3,244	...	3,244
United Provinces of Agra and Oudh	...	...	172	27,456	...	...	...	32,624	...	3,604	63,856	*505*	63,351
Bombay	...	...	...	2,815	...	...	...	1,870	19	1,293	5,997	...	5,997
TOTAL	...	...	172	30,271	...	...	...	36,731	3,263	5,111	75,548	*505*	75,043
Total India converted into £ at R15 = £1 . £													5,003

No. 67S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	41	...	...	...	...	...	...	...	...	41	...	41
Coorg	...	...	...	5,489	...	...	4,716	...	1,862	66	...	...	12,133	...	12,133
Central Provinces	1,394	2,579	6,109	8,723	2,732	2,968	...	94	...	...	2,940	...	27,539	...	27,539
Burma	49,877	...	77,943	1,107	...	851	1,103	8,963	...	413	...	...	1,40,257	...	1,40,257
Assam	18,532	...	57,356	67,753	551	11,996	2,700	23	4,003	2,269	...	...	1,65,183	...	1,65,183
U. P. of Agra and Oudh	1,47,568	65,070	79,778	1,12,018	20,890	22,004	16,782	2,783	1,670	9,374	...	...	4,77,937	*1,085*	4,76,852
Punjab	1,971	...	...	5,000	...	...	...	...	...	3,208	...	...	10,179	...	10,179
Madras	...	...	728	...	...	...	...	...	...	...	...	...	728	...	728
Bombay	13,269	5,390	3,751	73,801	6,358	3,134	16,205	2,072	3,197	1,768	1,595	...	1,30,540	...	1,30,540
TOTAL	2,32,611	73,039	2,25,665	2,73,932	30,531	40,953	41,506	13,935	10,732	17,098	4,535	...	9,64,537	*1,085*	9,63,452
Total India converted into £ at R15 = £1 . £															64,230

No. 67T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	6,668	...	6,929	...	...	112	...	...	...	...	...	13,709	...	13,709
Coorg	...	17	...	8,536	...	319	351	...	1,251	313	...	...	10,787	...	10,787
Central Provinces	24,404	5,931	17,294	21,946	476	10,212	...	...	...	...	...	...	80,263	...	80,263
Burma	1,09,718	2,350	36,286	8,967	...	11,004	11,309	1,751	785	2,766	...	...	1,84,936	...	1,84,936
Assam	5,386	...	1,50,704	1,33,036	4,625	6,921	16,872	6,368	3,978	9,977	...	...	3,37,867	...	3,37,867
U. P. of Agra and Oudh	5,83,214	1,33,343	49,097	40,175	5,992	5,730	98	182	26,779	17,860	10,804	...	8,73,274	*5,391*	8,67,883
Madras	4,736	...	10,533	244	...	6,483	...	2,794	1,912	...	...	...	26,702	...	26,702
Bombay	1,17,915	82,889	60,059	2,19,364	30,060	24,529	6,296	4,553	13,756	3,280	9,610	...	5,72,311	...	5,72,311
TOTAL	8,45,373	2,31,198	3,23,973	4,39,197	41,153	65,198	35,038	15,648	48,461	34,196	20,414	...	20,99,849	*5,391*	20,94,458
Total India converted into £ at R15 = £1 . £															139,630

No. 67U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	211	...	...	...	723	934	...	934
Burma	4,476	78,613	11,866	...	368	41	...	386	95,750	...	95,750
Assam	216	1,244	...	29,050	970	...	...	14,350	45,830	...	45,830
U. P. of Agra and Oudh	2,420	...	...	411	...	...	...	396	3,227	*2,989*	238
Punjab	...	...	...	...	...	...	...	50	50	...	50
Madras	...	...	...	...	1,624	...	...	...	1,624	*1,624*	...
Bombay	...	...	...	19,809	234	817	...	315	21,175	...	21,175
TOTAL	7,112	79,857	11,866	49,481	3,196	858	...	16,220	1,68,590	*4,613*	1,63,977
									Total India converted into £ at R15 = £1 . £		10,932

No. 67V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	15	...	73	...	...	...	342	430	...	430
Burma	166	7,321	25,387	...	...	8,324	...	415	41,613	...	41,613
Assam	200	2,982	...	8,375	2,515	...	...	5,575	19,647	...	19,647
U. P. of Agra and Oudh	1,034	...	...	73	11,265	...	...	1,371	13,743	*200*	13,543
Punjab	...	...	...	...	...	...	...	348	348	...	348
Madras	...	...	...	...	75	...	...	...	75	...	75
Bombay	...	...	...	2,021	...	109	...	204	2,334	...	2,334
TOTAL	1,400	10,318	25,387	10,542	13,855	8,433	...	8,255	78,190	*200*	77,990
									Total India converted into £ at R15 = £1 . £		5,199

No. 67W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Minor Department.	Administration.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	205	205	...	205
Baluchistan	53	186	...	...	...	...	...	...	347	...	2,540	1,206	...	...	189	1,968	3	...	6,492	...	6,492
Bushire	...	...	...	...	...	...	...	...	...	...	20,184	...	...	...	...	...	...	...	20,184	...	20,184
Seistan	...	...	...	...	...	...	...	...	...	...	8,762	...	...	...	...	...	...	...	8,762	...	8,762
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	430	430	...	430
TOTAL	53	186	...	...	...	...	...	...	347	...	31,486	1,206	...	...	189	1,968	3	635	36,073	...	36,073
Total India converted into £ at R15=£1																					2,405

No. 67X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Minor Department.	Administration.	Excise.	Land Revenue buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,624	9,624	...	9,624
Baluchistan	29	...	...	...	220	...	10	121	788	1,790	...	1,933	179	...	50	...	2,225	136	1,001	8,482	...	8,482
Muskat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,800	1,800	...	1,800
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,931	3,931	...	3,931
TOTAL	29	...	...	...	220	...	10	121	788	1,790	...	1,933	179	...	50	...	2,225	136	16,356	23,837	...	23,837
Total India converted into £ at R15=£1																					£	1,589

No. 67Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	..	...	...	19	...	...	...	1,691	...	13,600	...	15,310	...	15,310
Total India converted into £ at R15=£1													£	1,021

No. 67Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
Baluchistan	813	43	...	484	...	...	425	2,639	...	...	...	35	4,439	...	4,439
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	8,282	8,282	...	8,282
TOTAL	813	43	...	484	...	...	425	2,639	...	...	...	8,317	12,721	...	12,721
Total India converted into £ at ₨15=£1 . £															848

No. 67Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
Mysore	...	...	...	...	...	...	25,000	25,000	...	25,000
Baluchistan	10	...	..	4,291	...	...	188	4,489	..	4,489
TOTAL	10	...	...	4,291	...	...	25,188	29,489	...	29,489
Total India converted into £ at ₨15=£1 . £										1,966

No. 67Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
Baluchistan	..	...	...	3,063	...	...	102	3,165	...	3,165
Total India converted into £ at ₨15=£1 . £										211

No. 67Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
Bengal	...	...	...	...	...	...	...	30,022	...	...	30,022	...	30,022
U. P. of Agra and Oudh	...	34	...	...	...	...	...	...	...	10,225	10,259	...	10,259
Madras	...	...	...	...	1,114	...	...	...	...	...	1,114	...	1,114
TOTAL	...	34	...	...	1,114	...	...	30,022	...	10,225	41,395	...	41,395
Total India converted into £ at ₨15=£1 . £													2,760

No. 67Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Administration.	Minor Departments.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bengal	...	...	2,000	...	...	...	...	...	...	1,697	3,697	...	3,697
U. P. of Agra and Oudh	...	2,569	...	...	...	...	...	...	1,005	24,447	28,021	...	28,021
Madras	...	...	...	14,802	...	...	...	...	...	...	14,802	...	14,802
TOTAL	...	2,569	2,000	14,802	...	...	...	...	1,005	26,144	46,520	...	46,520
Total India converted into £ at R15=£1 . £													3,101

No. 67Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bengal	...	...	...	...	...	...	...	...	9,000	...	...	9,000	...	9,000
U. P. of Agra and Oudh	...	50	...	14,247	...	...	452	...	...	969	100	602	...	602
Madras	...	492	...	...	...	...	2,039	...	...	...	...	17,747	...	17,747
TOTAL	...	542	...	14,247	...	...	2,491	...	9,000	969	100	27,349	...	27,349
Total India converted into £ at R15=£1 . £														1,823

No. 67Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bengal	2,329	...	1,000	...	...	...	...	...	...	...	...	...	3,329	...	3,329
U. P. of Agra and Oudh	...	200	...	99	...	...	8,575	697	...	158	...	...	9,729	...	9,729
Madras	9,372	18,901	685	15,758	6,643	3,044	6,586	2,110	114	2,815	...	191	66,219	10,000	56,219
TOTAL	11,701	19,101	1,685	15,857	6,643	3,044	15,161	2,807	114	2,973	...	191	79,277	10,000	69,277
Total India converted into £ at R15=£1 . £															4,619

No. 67Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Bengal	...	...	...	...	...	...	...	...	1,100	1,100	...	1,100
U. P. of Agra and Oudh	...	...	...	32,771	222	...	...	...	11,274	44,267	...	44,267
Madras	...	...	...	42,271	...	...	...	...	1,000	43,271	...	43,271
TOTAL	...	...	...	75,042	222	...	...	...	13,374	88,638	...	88,638
										Total India converted into £ at R15=£1	£	5,909

No. 67Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Assam	...	...	...	...	...	...	...	...	46,452	46,452	...	46,452
Bengal	...	...	...	5,565	...	...	...	...	11,112	16,677	...	16,677
U. P. of Agra and Oudh	32	...	...	62,947	200	...	...	...	10,383	73,562	...	73,562
Madras	2,123	...	...	777	...	...	...	...	120	3,020	*1,000*	2,020
TOTAL	2,155	...	...	69,289	200	...	...	...	68,067	1,39,711	*1,000*	1,38,711
										Total India converted into £ at R15=£1	£	9,247

No. 67Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS.

PROVINCES.	Registration.	Excise.	Opium.	Land Revenue.	Post Offices.	Telegraph.	Administration.	Marine.	Treasury and Currency.	Minor Departments.	Political Agency.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central India	...	...	...	...	...	...	...	...	...	...	13	...	...	...	...	...	211	142	203	569	...	569
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,077	...	6,077	...	6,077
Burma	...	...	...	...	2,861	...	...	100	...	...	...	...	...	...	...	15,616	11,344	...	5,996	35,917	...	35,917
Bengal	2,090	16,126	116	4,448	4,410	125	38,475	...	3,325	100	...	4,939	10,337	13,205	32,381	14,043	35,740	98,656	16,263	2,94,779	...	2,94,779
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	29,316	...	...	...	...	1,634	1,306	12,918	45,174	...	45,174
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	387	387	...	387
Madras	...	...	...	...	...	...	5,694	...	...	185	...	22,648	...	...	...	...	41,002	6,521	42,679	1,18,729	...	1,18,729
Bombay	...	...	...	...	...	...	521	...	...	...	...	28,363	...	...	...	...	1,961	...	5,095	35,940	...	35,940
TOTAL	2,090	16,126	116	4,448	7,271	125	44,690	100	3,325	285	13	85,266	10,337	13,205	32,381	29,659	91,892	1,12,702	83,541	5,37,572	...	5,37,572
Total India converted into £ at R15=£1																					£	35,838

No. 67Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Forest.	Excise.	Marine.	Political Agency.	Post Offices.	Telegraph.	Administration.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Pubic Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	...	...	...	200	...	...	...	218	3	...	539	960	...	960
Central India	...	...	...	...	284	...	...	...	...	...	...	...	...	...	...	431	2,101	551	3,367	...	3,367
Central Provinces	...	...	...	...	...	...	...	228	...	...	...	...	...	...	...	...	1,286	44	1,558	...	1,558
Burma	...	...	...	144	...	81	...	...	...	...	201	...	...	...	4,303	1,279	...	3,191	9,199	...	9,199
Bengal	3,242	244	8,001	...	...	1,209	74	6,334	321	99	2,410	217	9,052	8,633	1,296	4,952	14,857	16,006	76,947	...	76,947
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	61,753	...	...	...	...	2,108	1,882	20,276	86,019	...	86,019
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,326	3,326	...	3,326
Madras	...	...	...	...	...	...	...	604	...	638	16,832	...	...	...	...	19,952	8,556	40,160	86,742	...	86,742
Bombay	15	...	...	...	...	...	...	780	...	...	50,107	...	...	...	...	8,527	...	1,324	60,843	...	60,843
TOTAL	3,257	244	8,001	144	284	1,290	74	7,946	321	737	1,31,593	217	9,052	8,633	5,817	37,252	28,682	85,417	3,28,961	...	3,28,961
Total India converted into £ at R15=£1																				£	21,931

No. 67Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	3,916	411	...	...	...	5,509	2,013	5,903	...	17,932	...	17,932
Burma	33,947	3,240	23,441	8,371	11,449	1,301	16,792	374	5,132	28,355	5,664	...	1,38,066	...	1,38,066
Bengal	2,34,687	51,569	3,97,306	3,71,322	17,153	1,19,869	42,758	54,767	88,033	39,242	8,495	...	14,25,201	...	14,25,201
U. P. of Agra and Oudh	539	522	2,856	2,032	2,139	562	359	1,162	4,783	636	881	...	16,471	...	16,471
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	8,774	8,774	...	8,774
Madras	1,29,575	94,096	16,477	60,144	23,576	5,090	11,354	20,790	85,632	13,637	2,257	...	4,62,628	...	4,62,628
Bombay	8,220	2,120	—187	3,198	6,996	1,250	26,821	7,149	25,062	33,600	10,359	...	1,24,597	...	1,24,597
TOTAL	4,06,968	1,51,556	4,39,893	4,48,983	61,724	1,28,072	93,084	84,242	2,14,241	1,17,483	33,649	8,774	21,93,669	...	21,93,669
Total India converted into £ at R15=£1 . £															146,245

No. 67Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central India	...	434	...	...	...	...	...	...	...	...	...	...	434	...	434
Central Provinces	2,910	...	6,366	5,900	32,800	12,728	6,910	17,488	...	5,413	...	...	90,515	...	90,515
Burma	20,227	3,863	22,130	12,320	3,693	1,222	13,111	2,058	8,238	21,057	128	...	1,08,047	...	1,08,647
Assam	...	...	...	...	...	...	...	...	803	...	...	...	803	...	803
Bengal	6,78,680	1,42,925	2,51,721	3,73,467	14,630	2,36,066	93,607	1,29,567	1,09,033	61,229	23,100	...	21,14,034	...	21,14,034
U. P. of Agra and Oudh	2,923	3,272	71,305	93,237	24,278	18,806	38,766	40,940	5,035	5,511	3,935	...	3,08,008	...	3,08,008
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	7,581	7,581	...	7,581
Madras	18,33,572	2,24,090	2,07,014	2,54,727	46,700	23,940	2,191	15,754	47,146	23,018	711	...	26,78,863	...	26,78,863
Bombay	13,038	11,004	40,560	1,14,287	33,159	9,421	51,102	70,919	17,383	48,810	48,625	...	4,59,307	...	4,59,307
TOTAL	25,51,350	3,86,578	5,99,105	8,53,938	1,55,269	3,02,183	2,05,687	2,77,326	1,87,638	1,65,038	76,499	7,581	57,68,192	...	57,68,192
Total India converted into £ at R 15=£1 . £															384,546

No. 67Am.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	...	...	...	...	1,223	15	...	...	...	1,238	...	1,238
Burma	27,761	98,119	268	1,907	13,273	8,652	...	...	9,985	1,59,905	...	1,59,905
Bengal	50	...	...	...	1,08,501	3,465	...	...	12,096	1,24,112	...	1,24,112
U. P. of Agra and Oudh	...	...	...	...	375	...	...	...	...	375	...	375
N.-W. F. Province	...	...	...	...	..	...	...	...	1,794	1,794	...	1,794
Madras	7,992	59,697	...	...	12,840	1,465	...	...	12,499	94,493	...	94,493
Bombay	...	163	...	1,993	71,791	...	...	...	3,550	77,497	...	77,497
Total	35,803	1,57,979	268	3,900	2,08,003	13,597	...	...	39,924	4,59,474	...	4,59,474

Total India converted into £ at R15 = £ 1 . £ 30,631

No. 67An.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contribution.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central India	...	...	...	...	...	...	...	...	42	42	...	42
Coorg	...	...	...	...	...	...	...	...	10	10	...	10
Central Provinces	110	21	291	...	2,574	...	...	...	177	3,173	...	3,173
Burma	17,740	26,019	965	96	1,497	712	...	...	2,364	49,393	...	49,303
Bengal	106	...	...	...	36,218	3,802	...	...	3,681	43,807	...	43,807
U. P. of Agra and Oudh	551	...	...	...	301	1,512	...	...	207	2,571	...	2,571
N.-W. F. Province	..	...	...	...	...	...	...	...	756	756	...	756
Madras	1,767	13,193	251	...	14,832	168	...	...	1,02,745	1,32,956	...	1,32,956
Bombay	289	20	...	507	73,430	210	...	...	7,529	81,985	...	81,985
Total	20,563	39,253	1,507	603	1,28,852	6,404	...	...	1,17,511	3,14,693	...	3,14,693

Total India converted into £ at R15 = £1 . £ 20,979

No. 68.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS, charged to PROVINCIAL or LOCAL REVENUES for, and to end of, the Year 1901-1902.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
IMPERIAL.	R	R	R	Details of construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
Madras.				
Mayavaram-Mutupet	—12,34,720	...	—12,34,720	
PROVINCIAL.				
Assam.				
Jorhat	—5,028	9,10,126	9,05,098	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Madras.				
Mayavaram-Mutupet	...	24,97,355	24,97,355	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	—5,028	98,06,726	98,01,698	
LOCAL.				
Madras.				
Mayavaram-Mutupet	2,39,115	24,703	2,63,818	
TOTAL	—10,00,633	98,31,429	88,30,796	
Total converted into £ at R15 = £1 . £	—66,709	655,429	588,720	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section L.—Army.

Revenue £977,589. Expenditure £15,763,931.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	69	Abstract Account of Receipts and Charges	198 and 199	...	885,329	12,791,323
„ Non-Effective.	69	Ditto ditto		...	92,260	2,972,608
Army	69A	Detailed Account of Receipts	202	977,589		
„	69B	Detailed Account of Charges	210	15,763,931		
„	69C	Statement of Established Strength	211	...		
			Total		977,589	15,763,931

No. 69.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1902.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
			R	R	R	R	R	£	£	£
	EFFECTIVE SERVICES.									
III	Regimental Pay, Allowances, and Charges	200	21,809	12,360	11,923	12,886	58,978	3,932	18	3,950
IV	Supply and Transport	200	17,31,615	19,05,554	1,25,755	4,89,654	42,52,578	283,505	...	283,505
V	Remount and Veterinary Establishments, Supplies and Services	200	5,17,838	35,641	54,487	5,85,913	11,93,879	79,592	...	79,592
VI	Clothing Establishments, Supplies and Services	200	2,20,566	1,94,059	2,65,543	3,67,694	10,47,862	69,857	3,122	72,979
VII	Barrack Establishments, Supplies and Services	201	5,419	7,761	7,337	6,131	26,648	1,776	...	1,776
IX	Medical Establishments, Supplies and Services	201	85,586	54,002	1,51,412	1,08,554	3,99,554	26,637	...	26,637
X	Ordnance Establishments, Stores, and Camp Equipage	201	6,34,832	3,76,204	5,64,763	5,63,274	21,39,073	142,605	10,908	153,513
XII	Education	201	705	15,883	1,398	325	18,311	1,221	...	1,221
XIII	Sea Transport Charges	202	4,170	3,408	4,377	29,058	41,013	2,734	140,994	143,728
XIV	Miscellaneous Services	202	18,710	2,19,478	9,661	21,891	2,69,740	17,983	100,445	118,428
	TOTAL EFFECTIVE SERVICES		32,41,250	28,24,350	11,96,656	21,85,380	94,47,636	629,842	255,487	885,329
			60,65,600							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services	202	811	1,307	372	267	2,757	184	...	184
XVIII	Military Pensions to Natives	202	...	...	...	96	96	6	...	6
XIX	Family Pensions and Compassionate Allowances to Europeans	202	4,19,798	2,07,284	2,14,089	2,20,701	10,61,872	70,792	21,278	92,070
	TOTAL NON-EFFECTIVE SERVICES		4,20,609	2,08,591	2,14,461	2,21,064	10,64,725	70,982	21,278	92,260
			6,29,200							
	TOTAL ARMY RECEIPTS	202	36,61,859	30,32,941	14,11,117	24,06,444	1,05,12,361	700,824	276,765	977,589
			66,94,800							

ARMY CHARGES.

		For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England. Stores.	England. Other Charges.	Total India and England.
	Effective Services.		R	R	R	R	R	£	£	£	£
1	Army and Garrison Staff	203	12,03,703	20,92,695	10,41,082	11,62,211	54,99,691	366,646	...	...	366,646
2	Administrative Staff	203	7,96,109	3,77,653	5,20,117	3,63,253	20,57,132	137,142	...	...	137,142
3	Regimental Pay, Allowances, and Charges	204	2,04,02,806	2,61,37,782	1,37,05,148	1,83,17,518	7,85,63,254	5,237,550	...	378,973	5,616,523
4	Supply and Transport	205	1,28,98,545	1,34,83,188	65,32,666	80,50,517	4,09,64,916	2,730,994	55,772	...	2,786,766
5	Remount and Veterinary Establishments, Supplies and Services	206	19,21,058	5,47,838	8,08,688	7,03,421	39,80,995	265,400	...	...	265,400
6	Clothing Establishments, Supplies and Services	206	15,80,111	1,42,891	6,25,993	2,45,604	25,94,599	172,973	191,178	...	364,151
7	Barrack Establishments, Supplies and Services	206	7,78,754	4,59,237	4,21,121	2,84,725	19,43,837	129,589	...	...	129,589
8	Administration of Martial Law	207	85,071	1,32,628	79,046	77,934	3,75,579	25,039	...	...	25,039
9	Medical Establishments, Supplies and Services	207	20,99,648	18,42,021	13,37,652	15,88,321	68,67,642	457,843	34,119	7,490	499,452
10	Ordnance Establishments, Stores, and Camp Equipage	208	45,73,426	14,35,248	11,13,537	25,24,414	96,46,625	643,108	1,147,238	11,133	1,801,479
11	Ecclesiastical	208	1,25,556	99,771	53,932	88,489	3,67,748	24,517	...	...	24,517
12	Education	208	58,976	2,21,700	1,28,364	62,070	4,71,110	31,407	...	...	31,407
13	Sea Transport Charges	209	53,724	8,006	1,43,777	9,21,248	11,26,755	75,117	...	204,448	279,565
14	Miscellaneous Services	209	8,93,590	27,06,422	4,15,705	8,38,847	48,54,568	323,638	138	1,771	325,547
15	Volunteer Corps	209	9,15,129	1,97,993	6,84,365	4,10,767	22,08,254	147,217	...	...	147,217
		210	4,83,86,196	4,98,85,073	2,76,12,097	3,56,39,339	16,15,22,705	10,768,180	1,428,445	603,815	12,800,440
	Unadjusted Expenditure		−1,86,890	55,682	−22,767	17,215	−1,36,760	−9,117	...	...	−9,117
	Total Effective Services		4,81,99,306	4,99,40,755	2,75,89,330	3,56,56,554	16,13,85,945	10,759,063	1,428,445	603,815	12,791,323
			9,81,40,061						2,032,260		
	Non-Effective Services.										
16	Rewards for Military Services	209	35,602	45,206	11,344	13,376	1,05,528	7,035	...	4	7,039
17	Military Pensions to Europeans	210	3,43,094	1,65,634	3,40,275	2,17,681	10,66,684	71,112	...	2,233,897	2,305,009
18	Military Pensions to Natives	210	17,72,018	21,67,725	21,75,382	11,50,764	72,65,889	484,393	...	...	484,393
19	Family Pensions and Compassionate Allowances to Europeans.	210	81,319	18,570	89,399	50,297	2,39,585	15,972	...	116,898	132,870
20	Departmental Pensions and Gratuities	210	2,01,881	45,149	1,64,072	1,48,356	6,49,458	43,297	...	...	43,297
			25,23,914	24,42,284	27,80,472	15,80,474	93,27,144	621,809	...	2,350,799	2,972,608
	Total Non-Effective Services		49,66,198						2,350,799		
	Total Army Charges	210	5,07,23,220	5,23,83,039	3,03,69,802	3,72,37,028	17,07,13,089	11,380,872	1,428,445	2,954,614	15,763,931
			10,31,06,259						4,383,059		

No. 69 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1902.

HEADS OF RECEIPTS.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
RECEIPTS UNDER GRANT III.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.					
Discharge Purchase Money	765	171	540	150	1,626
Unclaimed Balances of Deserters and others	174	150	193	218	735
Hutting Money	...	...	3,674	22	3,696
Miscellaneous	20,870	12,039	7,516	12,496	52,921
TOTAL . ₹	21,809	12,360	11,923	12,886	58,978
Total India converted into £ at ₹15 = £1 . . £					3,932
IN ENGLAND:					
Discharge Purchase Money . . £					18
TOTAL . £					3,950
RECEIPTS UNDER GRANT IV.					
SUPPLY AND TRANSPORT.					
Sale of Provisions and Stores	2,41,372	1,16,732	51,185	2,05,659	6,14,948
Sale of Malt Liquor	12,80,103	14,62,006	791	1,52,080	28,94,980
Sale of Rum	33,948	71,090	8,228	6,199	1,19,465
Recoveries on account of Dairy Farms	680	...	3,201	...	3,881
Value of Stores issued to other Departments	18,294	18,652	17,448	38,220	92,614
Recoveries on account of Table Money, etc., in Inland Steamers	...	...	124	...	124
Cattle Farms	...	...	321	...	321
Receipts on account of the Kheddas	60,857	...	...	...	60,857
Sale of Transport or Battery Cattle	45,862	74,555	38,676	16,264	1,75,357
Sale of Ambulance Cattle	14	...	...		14
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	9,954	22,461	11,134	7,455	51,004
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	385	52	199	219	855
Receipts in connection with Grass Cultivation	24,821	32,507	1,030	127	58,485
Miscellaneous	11,016	22,439	—6,641	61,633	88,447
Special Services—					
Occupation of Chitral and its communications	4,309	42,119	59	1,798	48,285
Wano Garrison	...	913	...	...	913
Tochi Garrison	...	42,011	...	...	42,011
Kajuri Kach and Jandola Garrisons	...	17	...	...	17
TOTAL . ₹	17,31,615	19,05,554	1,25,755	4,89,654	42,52,578
Total India converted into £ at ₹15 = £1 . . £					283,505
RECEIPTS UNDER GRANT V.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	24,221	723	936	2,373	28,253
Sale of Regimental Cast Horses	10,855	7,668	12,045	6,194	36,762
Sale of Chargers selected by Officers	11,208	17,542	25,855	16,707	71,402
Rent of Lands	...	...	...	936	936
Miscellaneous	4,71,554	9,708	15,651	5,59,613	10,56,526
TOTAL . ₹	5,17,838	35,641	54,487	5,85,913	11,93,879
Total India converted into £ at ₹15 = £1 . . £					79,592
RECEIPTS UNDER GRANT VI.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	53,350	41,039	60,233	25,602	1,80,224
Sale of Necessaries	1,48,610	1,30,748	84,225	94,409	4,58,022
Hyderabad Contingent	...	...	9,376	...	9,376
Value of Stores issued to other Departments	12,840	21,143	95,499	2,45,791	3,75,282
Miscellaneous	5,757	1,129	16,180	1,892	24,958
TOTAL IN INDIA . ₹	2,20,560	1,94,059	2,65,543	3,67,694	10,47,862
Total India converted into £ at ₹15 = £1 . £					69,857
IN ENGLAND:					
Value of clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military stores, etc. . £					3,122
TOTAL . £					72,979

No. 69A.—Detailed Account of Army Receipts for the Year ended 31st March 1902—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
	₹	₹	₹	₹	₹
RECEIPTS UNDER GRANT VII.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Barrack Bedding, etc.	1,989	2,812	2,275	4,416	11,492
Recoveries for damaged or deficient Barrack Utensils, etc.	2,659	2,329	1,764	770	7,522
Value of Stores issued to other Departments	41	...	2,982	4	3,027
Miscellaneous	730	2,615	316	941	4,602
SPECIAL SERVICES—					
Occupation of Chitral and its Communications	...	5	...	...	5
TOTAL . ₹	5,419	7,761	7,337	6,131	26,648
Total India converted into £ at ₹15 = £1 . . £					1,776
RECEIPTS UNDER GRANT IX.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Medical Stores	6,013	8,745	7,007	13,590	35,355
Stoppages from Officers and Men in Hospitals	749	524	1,457	108	2,838
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	1,730	1,730
Value of Stores issued to other Departments	75,766	40,575	1,38,620	90,434	3,45,425
Miscellaneous	2,968	4,091	4,328	2,692	14,079
SPECIAL SERVICES—					
Occupation of Chitral and its Communications	60	6	...	...	66
Wano Garrison	...	61	...	...	61
TOTAL . ₹	85,586	54,002	1,51,412	1,08,554	3,99,554
Total India converted into £ at ₹15 = £1 . . £					26,637
RECEIPTS UNDER GRANT X.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
ARSENALS AND DEPÔTS—					
Sale of Ordnance Stores and Camp Equipage	1,33,314	1,84,493	1,46,908	1,80,277	6,44,992
Work executed in Manufacturing Departments	230	117	159	1,870	2,376
Value of Stores issued to other Departments	1,75,264	1,81,351	2,70,120	2,25,366	8,52,101
Hyderabad Contingent	...	...	1,11,603	39,179	1,50,782
Miscellaneous	21,964	10,214	11,819	18,300	62,297
FACTORIES—					
Sale of Ordnance Stores	2,99,619	27	23,698	96,136	4,19,480
Value of Stores issued to other Departments	12	...	...	8	20
Miscellaneous	4,429	2	456	2,138	7,025
TOTAL IN INDIA . ₹	6,34,832	3,76,204	5,64,763	5,63,274	21,39,073
Total India converted into £ at ₹15 = £1 . £					142,605
IN ENGLAND:					
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable Military Stores, etc., £					10,908
TOTAL . £					153,513
RECEIPTS UNDER GRANT XII.					
EDUCATION.					
Receipts for Damaged Library Books	2	...	...	6	8
Receipts from Schools, etc.	702	15,882	438	319	17,341
Miscellaneous	1	1	960	...	962
TOTAL . ₹	705	15,883	1,398	325	18,311
Total India converted into £ at ₹15 = £1 . £					1,211

No. 69 A.—Detailed Account of Army Receipts for the Year ended 31st March 1902—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command	Bombay Command.	TOTAL.
RECEIPTS UNDER GRANT XIII.	R	R	R	R	R
SEA TRANSPORT CHARGES.					
Table Money	2,950	1,921	3,783	2,644	11,298
Recoveries of Table Money, etc., in Indian Troop Service Transports	1,220	1,487	594	26,413	29,714
Miscellaneous	...	...	...	1	1
TOTAL IN INDIA . R	4,170	3,408	4,377	29,058	41,013
Total India converted into £ at R15=£1 . . £					2,734
IN ENGLAND:					
Contribution by the Imperial Government in respect of cost of the Transport of Troops . . £ 130,000					
Indian Troop Service:					
Receipts from the Admiralty, recoveries on account of messing, etc. „ 10,874					
Passage of Officers and Troops:					
Recoveries on account of messing „ 120					
					140,994
TOTAL . £					143,728
RECEIPTS UNDER GRANT XIV.					
MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	12,259	22,155	8,060	2,394	44,868
Miscellaneous	3,554	41,507	1,601	18,800	65,522
Special Services—					
Occupation of Chitral and its Communications	...	936	...	...	936
Wano Garrison	...	15	...	...	15
Tochi Garrison	...	3,164	...	...	3,164
Kohat-Kurram Force	83	8,812	...	...	8,895
Blockade of the Mahsud Waziris	2,814	1,42,485	...	637	1,45,936
North-West Frontier Field Operations	...	404	...	...	404
TOTAL IN INDIA . R	18,710	2,19,478	9,661	21,891	2,69,740
Total India converted into £ at R15=£1 . . £					17,983
IN ENGLAND:					
Contribution by the Imperial Government in respect of Military charges for Aden £ 100,000					
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst „ 445					100,445
TOTAL . £					118,428
RECEIPTS UNDER GRANT XVI.					
REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	811	1,307	372	267	2,757
Total India converted into £ at R15=£1 . . £					184
RECEIPTS UNDER GRANT XVIII.					
MILITARY PENSIONS TO NATIVES.					
Miscellaneous	..	...	...	96	96
Total India converted into £ at R15=£1 . . £					6
RECEIPTS UNDER GRANT XIX.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Subscriptions towards Indian Military Service Family Pensions	4,19,789	2,07,284	2,14,089	2,20,701	10,61,863
Artillery Charitable Fund Recoveries	9	...	...	...	9
TOTAL IN INDIA . R	4,19,798	2,07,284	2,14,089	2,20,701	10,61,872
Total India converted into £ at R15=£1 . . £					70,792
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions . . . . £					21,278
TOTAL . £					92,070
TOTAL RECEIPTS, MILITARY DEPARTMENT.					
IN INDIA	36,61,859	30,32,941	14,11,117	24,06,444	1,05,12,361
Total India converted into £ at R15=£1 . . . . . £					700,824
IN ENGLAND . . . . . £					276,765
TOTAL . £					977,589

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	R	R	R	R	R
GRANT 1.					
ARMY AND GARRISON STAFF.					
Commander-in-Chief	21,350	2,20,200	990	14,792	2,57,332
Lieutenant-Generals Commanding the Forces	91,039	1 00,677	90,227	1,15,294	3,98,137
Adjutant General's Department	1,26,182	3,59,702	1,09,149	1,25,064	7,20,097
Artillery Branch	20,653	1,01,426	21,468	21,107	1,64,654
Cavalry Branch	1,461	17,623	689	806	20,570
Musketry Inspection	65,338	95,382	47,680	46,858	2,55,258
Quarter Master General's Department	44,505	2,12,600	22,536	25,748	3,05,389
Quarter Master General's Department, Intelligence Branch	166	1,60,318	6	—22	1,60,468
Gymnastic Instruction	21,408	5,411	5,729	13,076	45,624
Army Signalling	1,954	18,205	1,099	19,201	40,459
Mounted Infantry Schools	14,652	25,819	12,811	15,159	68,441
District Commands and Staff	4,75,488	3,63 921	5,15,410	5,20,486	18,75,305
Garrison and Station Staff	1,96 018	2,16,153	1,44,556	1,11,382	6,68,109
Hill Sanitaria	1,19,835	66,664	31,039	71,824	2,89,362
Miscellaneous Depôts	...	...	37,693	61,436	99,129
Staff of Local Forces	104	85,659	...	...	85,763
Staff Miscellaneous	2,611	...	...	...	2,611
Special Services—					
Occupation of Chitral and its communications	39	39,675	...	...	39,714
Tochi Garrison	...	3,002	...	...	3,002
Gilgit Agency	...	258	...	...	258
TOTAL . R	12,03,703	20,92,695	10,41,082	11,62,211	54,99,691
Total India converted into £ at R15=£1 . . £					366,646
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	78,459	7,994	36,833	33,388	1,56,674
Accountant General, Military Department	1,77,321	50	...	...	1,77,371
Controller of Military Accounts—					
Central Branch	86,951	65,297	51,338	54,304	2,57,890
Accounts Branch	42,206	33,025	24,811	34,553	1,34,595
Pay Branch	1,46,969	1,13,474	98,992	1,02,929	4,62,364
Supply and Transport Branch	1,03,552	1,08,533	65,712	80,444	3,58,241
Supply and Transport Branch, Rangoon	...	...	79,995	...	79,995
Ordnance and Clothing Branch	74,954	18	63,468	398	1,38,838
Pay Offices	...	...	19,162	23,039	42,201
Pension Pay Offices and Pension Payments	243	15,467	60,785	17,498	93,993
Inspection, Special Duties and Probationers	25,009	10,722	17,485	9,861	63,077
Examiner, Ordnance Factory Accounts in India	59,702	...	..	...	59,702
Officers in charge, Treasure Chests	743	307	1,536	6,816	9,402
Special Services—					
Occupation of Chitral and its communications	...	15,271	...	23	15,294
Tochi Garrison	...	5,019	...	...	5,019
Gilgit Agency	...	2,476	...	...	2,476
TOTAL . R	7,96,109	3,77,653	5,20,117	3,63,253	20,57,132
Total India converted into £ at R15=£1 . . £					137,142

No. 6 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 3.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	₹	₹	₹	₹	₹
European Army.					
Artillery	25,12,178	23,31,023	14,72,989	28,87,052	92,03,242
Cavalry	7,31,920	4,59,353	4,17,857	3,45,147	19,54,277
Engineers	..		4,775	2,504	7,279
Sub-Marine Mining	26,355	8,080	43,679	90,424	1,68,538
Infantry	64,29,030	57,67,193	35,44,634	48,55,995	2,05,96,852
Invalid and Veteran Establishment	10,047	...	19,863	...	29,910
Staff Corps	1,20,925	1,60,987	1,33,546	68,015	4,83,473
General List, Infantry	...	5,771	13,676	...	19,447
General Officers, unemployed	4,260	12,850	8,519	...	25,629
Colonels' Allowances	456	9,541	4,733	10,952	25,682
Army Reserve	5,879	590	2,384	2,898	11,751
Recruiting Rewards, etc.	16,22,430	16,94,120	9,50,599	15,70,816	58,37,965
Kit Money for Recruits on Enlistment	1,320	2,505	1,150	2,256	7,237
Annual Grant-in-aid of Half-mounting	985	7,182	1,888	4,179	14,234
Hutting Money	1,767	2,192	2,157	4,144	10,260
Batta	2,243	6,185	9,213	6,767	24,408
Postage Charges	14,080	13,489	6,935	9,517	44,021
Incidental Expenses of a Regimental nature	32,205	30,523	20,473	35,542	1,18,743
Purchase of Books and Periodicals	792	2,122	815	1,155	4,884
TOTAL	1,15,16,872	1,05,13,706	66,59,891	98,97,363	3,85,87,832
Total India converted into £ at R15=£1					£ 2,572,522

IN ENGLAND:

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India—

For the year 1901-1902		£605,000	
Less Refund of over-payments—			
For the year 1899-1900	£148,548		
" 1900-1901	" 172,331		
Adjustment through War Office, Miscellaneous Accounts	" 111		
		" 320,990	
Deduct—Moiety of special bounties granted to British soldiers for extension of their service in India		£220,000	
Furlough allowances of Officers of the Indian Service			64,010
Furlough allowances of Officers and men of British Regiments serving in India			216,620
Advances to Regiments proceeding to India			93,263
Pay and allowances during Voyage, of Regiments returning from India			541
Outfit allowance to on Officer on promotion to commissioned rank			270
Deferred Pay issued to Non-commissioned Officers who took their discharge when on Furlough			100
Pay and allowances of Second Lieutenants on appointment			701
			3,468
		£	378,973
TOTAL EUROPEAN ARMY		£	2,951,495

	Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
Native Army.					
Artillery	84,976	6,40,105	95,507	3,388	8,23,976
Body-Guard	67,541	...	44,732	51,034	1,63,307
Cavalry	33,86,991	54,93,446	7,09,652	23,96,379	1,19,86,468
Sappers and Miners	2,45,477	2,09,246	4,97,138	2,89,073	12,40,934
Sub-Marine Mining	6,379	...	8,805	19,356	34,540
Infantry	44,74,954	79,74,468	52,29,474	52,08,321	2,28,87,217
Recruiting Depôts	24,831	38,253	17,089	24,698	1,04,871
Hutting Money	73,680	1,87,914	70,132	45,818	3,77,544
Batta	19,500	10,069	92,937	47,397	1,69,903
Incidental Expenses of a Regimental nature	26,176	49,742	16,417	17,785	1,10,120
Kit Money for Recruits on Enlistment	61,532	92,871	57,262	80,665	2,92,330
Annual Grant-in-aid of Half-mounting	1,19,633	1,79,206	1,18,318	1,10,024	5,27,181
Postage Charges	11,646	18,746	10,805	10,700	51,966
Purchase of Books and Periodicals	12	...	175	669	856
Reserve Forces	2,69,583	5,90,135	75,067	1,05,724	10,40,509
Special Services.					
Occupation of Chitral and its communications	11,855	74,912	1,744	9,058	97,569
Tochi Garrison	891	64,963	...	...	65,854
Gilgit Agency	277	...	...	...	277
TOTAL NATIVE ARMY R	88,85,934	1,56,24,076	70,45,257	84,20,155	3,99,75,422
Total India converted into £ at R15=£1					£ 2,665,028
TOTAL — INDIA	2,04,02,806	2,61,37,782	1,37,05,148	1,83,17,518	7,85,63,254
TOTAL — Total India converted into £ at R15=£1					£ 5,237,550
TOTAL — ENGLAND					£ 378,973
TOTAL					£ 5,616,523

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 4. SUPPLY AND TRANSPORT.	R	R	R	R	R
Establishments.					
Supervising Staff	2,34,257	1,01,160	1,11,056	73,909	5,20,382
Executive Establishment—Supply and Transport	6,90,414	9,51,891	5,58,252	4,93,931	26,94,488
Transport Enumeration	19,736	1,46,284	...	27,918	1,93,938
Ambulance Transport	68,347	1,22,847	1,29,901	86,507	4,07,602
Subordinate Establishments	5,57,526	9,22,035	3,06,371	4,17,538	22,03,470
Khedda Establishments (Dacca)	98 542	...	...	...	98,542
Cattle Depôt (Hoonsoor)	...	...	7,847	...	7,847
Agent for Government Consignments	19,453	...	...	...	19,453
Supplies.					
Provisions for Europeans	27,89,579	19,09,290	16,38,082	23,90,417	87,27,368
Provisions for Natives	2,90,978	31,186	6,90,386	7,10,847	17,23,397
Compensation to Natives for dearness of Provisions	8,03,794	9,52,781	8,23 959	6,98,532	32,79,066
Compensation to Native Cavalry for dearness of Forage	37,969	1,56,450	...	3,35,504	5,29,923
Purchase of Reserve Stock	10,022	44,507	4,806	21,423	80,758
Malt Liquor purchased locally	10,05,396	18,80,570	313	...	28,86,279
Rum	11,211	29,167	...	1,081	41,459
Expenditure connected with Dairy Farms	6,350	13,262	4 859	59,995	84,466
Contingent Expenses	36	32	20	...	88
Services.					
Hire of Transport	1,12,607	1,72,054	44,547	1,26,693	4,55,901
Sea and Inland Water Charges	84,260	188	1,28,123	1,92,599	4,05,170
Railway Charges	17,11,010	15,08,437	6,63,765	7,00,452	45,83,664
Charges in connection with Grass Cultivation	4,65,656	4,28,202	65,822	2,60,723	12,20,403
Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	6,17,067	7,03,475	8,16,696	4,53,145	25,90,383
Purchase of Battery Bullocks and Elephants	...	3,660	...	253	3,913
Purchase and Repair of Gear for Battery Elephants and Bullocks	169	146	1,305	150	1,770
Regimental Equipment and Camp Contingencies	28,189	24,305	13,262	14,674	80,530
Implements, Godown Furniture, and Contingencies	2,19,56.	99,168	45,877	93,011	4,57,622
Freight Charges of Stores from England	1,638	1,330	381	1,203	4,552
Khedda Charges (Dacca)	29,498	...	...	...	29,498
Cattle Depôt (Hoonsoor)	...	...	7,410	...	7,410
Reserves of Fodder	958	38,616	...	50,311	89 885
Miscellaneous	1,18,379	82,176	65,495	2,14,904	4,80,954
Transport Branch.					
Depôt and Regimental:					
Purchase of Animals	12 70,762	32,027	11,011	50,614	13,65,314
Feed of Animals	4,71,943	13,74,648	3,69,454	4,96,125	27,12,170
Permanent Hired Transport	37,700	...	...	19,427	57,127
Purchase and Repair of Gear, Carts, and Equipment	2,33,767	2,18,358	1,21,081	1,18,663	6,91,869
Rents and Repairs of Buildings	2,209	...	..	11	2,220
Cost of Uniform Clothing	1,73,950	1,26,800	8,623	19,943	3,29,316
Miscellaneous	58,169	1,16,691	8,864	23,560	2,07,284
Ambulance Transport:					
Purchase of Animals	789	...	...	...	789
Feed of Animals	2,902	...	...	...	2,902
Purchase and Repair of Doolies, Gear, Carts, and Equipment	7,809	9,195	1,903	10,619	29,526
Rents and Repairs of Buildings	401	...	...		401
Cost of Uniform Clothing	13	14	...	...172	199
Miscellaneous	1,634	2,376	236	4	4,250
	1,22,94,655	1,22,03,328	66,50 707	81,64,858	3,93,13,548
Deduct—Value of supplies to other Departments	*-5,18,961*	*1,47,996*	*1,36,433*	*1,16,93:*	*—1,17,598*
	1,28,13,616	1,20,55,332	65,14,274	80,47,924	3,94,31,146
Special Services:					
Occupation of Chitral and its communications	69,469	8,30,685	14,104	2,548	9,16,806
Wano Garrison	— 5	824	...	...	819
Tochi Garrison	15,145	4,73,974	4,288	45	4,93,452
Gilgit Agency	320	1,22,356	...	...	1,22,676
Kajuri Kach and Jandola Garrisons	...	17	...	...	17
TOTAL IN INDIA . R	1,28,98,54:	1,34,83,188	65,32,666	80,50,517	4,09,64,916
Total India converted into £ at R15=£1 . £					2,730,904
IN ENGLAND:					
Stores for India:					
Commissariat . £					55,772
TOTAL . £					2,786,766

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
GRANT 5.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Supervising Staff	36,492	48	1,517	915	38,972
Establishments (Depôts)	1,81,485	7,073	57,742	69,009	3,15,309
Veterinary Inspection	16,374	45,684	21,793	16,123	99,974
Station Veterinary Hospitals	78,675	54,934	53,800	56,076	2,43,485
Veterinary Schools	63	2,881	...	2,124	5,068
Mule-Purchasing Agency	...	3,561	...	...	3,561
Remount Depôt, Garden Reach	29,947	124	...	...	30,071
Purchase of Remounts	10,11,892	2,64,249	3,22,612	4,05,167	20,03,920
Feed of Cattle and Remounts	2,44,004	2,637	66,168	83,714	3,96,523
Miscellaneous	3,20,049	19,098	77,433	67,733	4,84,313
Temporary Remount Depôts	2,067	1,48,424	2,07,625	2,500	3,60,676
	19,21,048	5,48,713	8,08,690	7,03,421	39,81,872
Deduct—Value of supplies to other Departments	...	*1,001*	*2*	...	*1,003*
	19,21,048	5,47,712	8,08,688	7,03,421	39,80,869
Special Services:					
Occupation of Chitral and its communications	...	126	...	...	126
TOTAL IN INDIA ₹	19,21,048	5,47,838	8,08,688	7,03,421	39,80,995
Total India converted into £ at ₹15=£1 £					265,400
GRANT 6.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Superintending Establishments	59,902	...	49,219	...	1,09,121
Manufacturing and Store Establishments	37,586	...	28,783	459	66,828
Supplies and Services—					
Factories	13,14,105	115	4,71,801	2,332	17,88,353
Regimental	81,312	99,588	38,710	65,766	2,85,376
Compensation in lieu of Clothing	2,08,873	2,14,003	1,96,111	1,77,147	7,96,134
	17,01,778	3,13,706	7,84,624	2,45,704	30,45,812
Deduct—Value of supplies to other Departments	*1,56,966*	*1,70,989*	*1,69,044*	*100*	*4,97,099*
	15,44,812	1,42,717	6,15,580	2,45,604	25,48,713
Special Services:					
Occupation of Chitral and its communications	20,551	...	13	...	20,564
Tochi Garrison	14,748	...	10,400	...	25,148
Gilgit Agency	...	174	...	...	174
TOTAL IN INDIA ₹	15,80,111	1,42,891	6,25,993	2,45,604	25,94,599
Total India converted into £ at ₹15=£1 £					172,973
IN ENGLAND:					
Stores for India:					
Clothing £					191,178
TOTAL £					364,151
GRANT 7.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Subordinate Establishments	2,18,262	1,00,783	1,10,308	42,602	4,71,955
Barrack Bedding	2,53,738	24,109	2,11,994	74,452	5,64,293
Lighting Charges	1,23,204	85,029	59,540	66,041	3,33,819
Miscellaneous	1,81,364	2,40,260	80,572	1,77,206	6,79,402
	7,76,573	4,50,181	4,62,414	3,60,301	20,49,469
Deduct—Value of supplies to other Departments	*—2,102*	*21,619*	*41,297*	*75,580*	*1,36,394*
	7,78,675	4,28,562	4,21,117	2,84,721	19,13,075
Special Services:					
Occupation of Chitral and its communications	72	21,188	4	4	21,268
Wano Garrison	...	1,057	...	...	1,057
Tochi Garrison	7	8,430	...	...	8,437
TOTAL ₹	7,78,754	4,59,237	4,21,121	2,84,725	19,43,837
Total India converted into £ at ₹15=£1 £					129,589

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	₹	₹	₹	₹	₹
GRANT 8.					
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department—					
Head-Quarters	5	55,855	...	...	55,860
Commands	29,800	32,151	50,277	36,689	1,48,917
Miscellaneous	55,266	44,622	29,669	41,245	1,70,802
TOTAL . ₹	85,071	1,32,628	79,946	77,934	3,75,579
Total India converted into £ at ₹15=£1 £					25,039
GRANT 9.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments—					
Head-Quarters	2,340	89,645	379	1,929	94,293
Commands	44,506	40,239	44,162	43,925	1,72,832
Districts	11,01,839	9,92,053	7,45,723	8,99,825	37,39,440
Sanitation of Cantonments and Cantonment Hospitals	85,310	1,73,480	97,974	1,08,868	4,65,632
Indian Nursing Service	32,079	36,934	23,512	28,663	1,21,188
Army Hospital Corps	90,781	82,401	47,884	57,639	2,87,705
Medical Store Depôts	51,822	28,444	56,394	48,779	1,85,439
Followers' Hospitals	1,886	1,347	4,580	2,323	10,136
Medical Supplies	5,68,137	4,01,981	4,29,215	5,07,034	19,06,367
Miscellaneous	47,245	16,297	32,070	27,905	1,23,517
	20,34,945	18,62,821	14,81,893	17,26,890	71,06,549
Deduct—Value of supplies to other Departments	*—63,641*	*44,052*	*1,44,319*	*1,38,652*	*2,63,382*
	20,98,586	18,18,769	13,37,574	15,88,238	68,43,167
Special Services:					
Occupation of Chitral and its communications	1,062	18,630	78	83	19,853
Tochi Garrison	...	3,510	...	...	3,510
Gilgit Agency	...	1,112	...	...	1,112
TOTAL IN INDIA . ₹	20,99,648	18,42,021	13,37,652	15,88,321	68,67,642
Total India converted into £ at ₹15=£1 £					4,57,843

	£	
IN ENGLAND:		
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.	6,414	
Outfit allowance, furlough pay, etc., of Lady Nurses	1,076	
		7,490
Stores for India:		
Medical		34,119
TOTAL . £		499,452

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
GRANT 10.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Supervising Staff	2,849	2,68,790	220	95,463	3,67,322
Arsenals and Depôts	4,62,449	5,22,461	4,44,950	7,08,741	21,38,601
Manufacturing Establishments	16,71,297	234	3,70,733	6,24,571	26,69,835
Proof Department, Balasore	23,448	...	...	1,113	24,561
Fort Armaments	34,373	26,540	10,042	49,415	1,20,370
Stores—					
Local supplies of Stores for Arsenals and Depôts	7,47,964	3,43,219	91,178	2,77,474	14,59,835
Local supplies for Manufacturing Establishments	18,74,721	602	1,48,976	6,80,693	27,04,992
Repairs of Harness and Saddlery with Corps	3,291	3,985	2,099	1,979	11,354
Freight Charges of Stores from England (Arsenals and Depôt and Factories)	41,919	7,811	7 548	22,538	79,816
Gymnasia Stores and Apparatus	154	...	2,719	1,200	4,073
Army Signalling Stores and Equipment	5,354	1,568	522	2,417	9,861
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	33,809	...	39,144	23,849	96,802
Miscellaneous	59,824	67,715	40,453	45,543	2,13,535
Purchase and Repair of Camp Equipage	4,52,665	4,49,072	1,69,017	5,77,087	16,47,841
Purchase of Line Gear, etc.	35,851	53,263	28,650	22,699	1,40,463
	54,52,968	17,45,260	13,56,251	31,34,782	1,16,89,261
Deduct—Value of supplies to other Departments	*8,79,790*	*3,25,895*	*2,42,714*	*6,12,041*	*20,60,440*
	45,73,178	14,19,365	11,13,537	25,22,741	96,28,821
SPECIAL SERVICES:					
Occupation of Chitral and its communications	248	15,557	...	1,673	17,478
Tochi Garrison	...	298	...	...	298
Gilgit Agency	...	28	...	...	28
TOTAL IN INDIA ₹	45,73,426	14,35,248	11,13,537	25,24,414	96,46,625
Total India converted into £ at ₹15=£1 £					643,108
IN ENGLAND:				£	
Pay and expenses of Military Officers on special duty				7,427	
Pay and expenses of Military Officers under technical instruction				2,097	
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure				1,609	
					11,133
Stores for India:					
Ordnance and Miscellaneous £					1,147,238
					1,158,371
TOTAL £					1,801,479
GRANT 11.					
ECCLESIASTICAL. (*a*)					
Chaplains to the Army.					
Church of Scotland	22,134	9,535	355	19,041	51,065
Church of Rome	90,771	70,247	44,428	60,007	2,65,453
Wesleyan Church	12,651	19,989	9,149	9,441	51,230
TOTAL ₹	1,25,556	99,771	53,932	88,489	3,67,748
Total India converted into £ at ₹15=£1 £					24,517
GRANT 12.					
EDUCATION.					
British Army Schools	18,659	59,728	11,461	32,582	1,22,430
Garrison Instruction	27,503	29,048	12,012	11,099	79,662
Lawrence Military Asylums	633	1,26,905	...	14,815	1,42,353
Lower Orphan Schools	3,729	...	...	...	3,729
Donations, etc., to Educational Institutions	8,452	6,019	1,04,891	3,574	1,22,936
TOTAL ₹	58,976	2,21,700	1,28,364	62,070	4,71,110
Total India converted into £ at ₹15=£1 £					31,407

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 39, page 96.

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 13. SEA TRANSPORT CHARGES.	₹	₹	₹	₹	₹
Sea Transport Charges, *viz.*, Passage Money of Officers Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	51,372	5,514	1,43,556	2,50,257	4,50,699
His Majesty's Indian Troop Service	6	...	...	6,70,781	6,70,787
Medical Comforts, etc.	2,346	2,492	221	210	5,269
TOTAL IN INDIA ₹	53,724	8,006	1,43,777	9,21,248	11,26,755
Total India converted into £ at ₹15 = £1 . £					75,117
IN ENGLAND:				£	
Indian Troop Service				196,521	
Passage of Officers and others not charged to Indian Troop Service				7,927	
					204,448
TOTAL . £					279,565
GRANT 14. MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	38,096	12,655	7,694	9,317	67,762
Compensation for losses	5,313	7,758	8,441	3,483	24,995
Moonshee allowance	37,296	88,786	52,030	39,463	2,17,575
Extra Staff and Command allowance	13,545	27,388	733	2,312	43,978
Purchase and Rent of Land and Buildings	17,450	45,063	55,711	3,60,602	4,78,826
Camps of Exercise	41,419	32,694	42,606	42,965	1,59,684
Travelling charges	15,275	22,483	13,324	4,998	56,080
Printing	1,280	2,500	8,759	45,615	58,154
Telegrams	1,32,333	2,41,090	1,05,928	78,220	5,57,571
Contingencies	1,06,200	1,31,176	87,400	92,668	4,17,444
Miscellaneous	1,820	3,327	1,807	2,227	9,181
SPECIAL SERVICES:					
Occupation of Chitral and its Communications	5,332	31,736	...	507	37,575
Tochi Garrison	26	9,822	...	95	9,944
Gilgit Agency	938	...	...	...	938
Blockade of the Mahsud Waziris	4,69,356	18,57,565	31,276	1,56,141	25,14,338
Kohat Kurram Force	7,883	1,78,384	...	2	1,86,269
North-West Frontier Field Operations	28	13,995	...	231	14,254
TOTAL IN INDIA . ₹	8,93,590	27,06,422	4,15,709	8,38,847	48,54,568
Total India converted into £ at ₹15 = £1 . £					323,638
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language				£	1,771
Stores for India:—North-West Frontier Military Operations				£	138
TOTAL .					325,547
GRANT 15. VOLUNTEER CORPS.					
Establishments	4,67,502	1,10,228	3,51,552	2,03,732	11,33,014
Capitation Grants	4,08,102	81,945	3,09,920	1,95,767	9,95,734
Reserve Force	4,720	170	660	530	6,080
Miscellaneous	34,805	5,650	22,233	10,738	73,426
TOTAL . ₹	9,15,129	1,97,993	6,84,365	4,10,767	22,08,254
Total India converted into £ at ₹15 = £1 . £					147,217
GRANT 16. REWARDS FOR MILITARY SERVICES.					
Good Service Pensions	83	...	...	...	83
Victoria Cross	...	...	112	187	299
Annuities for Meritorious Services	283	...	150	150	583
Gratuities for Meritorious Services	...	...	75	...	75
NATIVE ARMY:					
Order of British India	16,687	30,669	7,856	10,394	65,606
Order of Merit	2,275	11,097	965	893	15,230
Annuities	410	777	391	383	1,961
Gratuities	1,125	2,543	1,625	1,300	6,593
Decorations and Medals	14,739	120	170	69	15,098
TOTAL IN INDIA . ₹	35,602	45,206	11,344	13,376	1,05,528
Total India converted into £ at ₹15 = £1 . £					7,035
IN ENGLAND:					
Cost of Medals				£	4
TOTAL . £					7,039

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1902—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 17.	₹	₹	₹	₹	₹
MILITARY PENSIONS TO EUROPEANS.					
Retired and Invalid Pensions	3,23,193	1,59,332	3,38,483	2,11,300	10,32,308
Wound Pensions	18,962	2,578	1,762	1,360	24,662
Gratuities	939	3,724	30	5,021	9,714
TOTAL IN INDIA . ₹	3,43,094	1,65,634	3,40,275	2,17,681	10,66,684
Total India converted into £ at ₹15=£1 . . . £					71,112
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:				£	
For the year 1901-1902				587,280	
Less—Refund of over-payment for the year 1900-1901				—32,718	
				554,562	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,650,391	
Pay of Non-effective Colonels of Royal Artillery				22,479	
Compassionate Allowances of Officers removed from the Service, &c.				1,749	
Pensions of Non-commissioned Officers and soldiers				4,620	
Gratuities				96	
					2,233,897
TOTAL . £					2,305,009
GRANT 18.					
MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	16,23,716	19,16,976	19,31,334	10,18,724	64,90,750
Gratuities	23,381	50,148	15,255	41,718	1,30,502
Family Pensions	1,24,921	2,00,601	2,28,793	90,322	6,44,637
TOTAL . ₹	17,72,018	21,67,725	21,75,382	11,50,764	72,65,889
Total India converted into £ at ₹15=£1 . . . £					484,393
GRANT 19.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Family Pensions	48,915	12,552	80,440	42,350	1,84,257
Artillery Charitable Fund	87	...	...	1,191	1,278
Indian Military Service Family Pensions	22,105	...	8,196	6,573	36,874
Percentage	...	...	...	183	183
Compassionate Allowances	10,212	6,018	763	...	16,993
TOTAL IN INDIA . ₹	81,319	18,570	89,399	50,297	2,39,585
Total India converted into £ at ₹15=£1 . . . £					15,972
IN ENGLAND:					
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				£ 11,006	
Pensions of Widows and Families of Officers, &c., of the Indian Service				64,966	
Indian Military Service Family Pensions, towards which the Officers subscribed				39,706	
Gratuities to Widows and Families of Officers killed in action				1,220	
					116,898
TOTAL . £					132,870
GRANT 20.					
DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	2,88,579	38,241	1,60,491	1,44,429	6,31,740
Compassionate Allowances	1,174	3,056	952	1,532	6,714
Gratuities	2,128	3,852	2,629	2,395	11,004
TOTAL . ₹	2,91,881	45,149	1,64,072	1,48,356	6,49,458
Total India converted into £ at ₹15=£1 . . . £					43,297
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	—1,04,778	—3,03,246	—41,907	20,759	—5,19,172
Transfers between Military Departments	26,463	9,408	...	735	36,606
Unadjusted Expenditure charged to Advances	—18,575	3,49,520	19,140	—4,279	3,45,806
TOTAL	—1,86,890	55,682	—22,767	17,215	—1,36,760
Total India converted into £ at ₹15=£1 . . . £					—9,117
TOTAL EXPENDITURE, MILITARY DEPARTMENT:					
IN INDIA	5,07,23,220	5,23,83,039	3,03,69,802	3,72,37,028	17,07,13,089
Total India converted into £ at ₹15=£1 . . . £					11,380,872
IN ENGLAND . . . £					4,383,059
TOTAL . £					15,763,931

No. 69C.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1901-1902.

	Bengal Command.			Punjab Command.			Madras Command.			Bombay Command.			Total.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	142	(a)4,137	4,279	127	(b)4,654	4,781	86	(c)2,614	2,700	143	(d)4,339	4,482	498	15,744	16,242
Cavalry	87	1,789	1,876	87	1,788	1,875	58	1,192	1,250	29	596	625	261	5,365	5,626
Engineers*	77	...	77	86	...	86	36	...	36	51	...	51	250	...	250
Sub-Marine Mining Service	1	15	16	...	...	...	2	21	23	4	46	50	7	82	89
Infantry	493	17,080	17,573	406	14,062	14,468	290	10,040	10,330	319	11,044	11,363	1,508	52,226	53,734
Invalid and Veteran Establishment	2	2	4	...	...	...	3	5	8	...	...	...	5	7	12
Staff Corps*	294	...	294	190	...	190	206	...	206	179	...	179	869	...	869
General List, Infantry	2	...	2	1	...	1	2	...	2	1	...	1	6	...	6
General Officers unemployed	10	...	10	8	...	8	2	...	2	6	...	6	26	...	26
Total European Army	1,108	23,023	24,131	905	20,504	21,409	685	13,872	14,557	732	16,025	16,757	3,430	73,424	76,854
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.															
Artillery	5	339	344	41	2,787	2,828	5	305	310	...	...	...	51	3,431	3,482
Body-Guard	2	121	123	...	...	...	2	72	74	2	70	72	6	263	269
Cavalry	120	6,250	6,370	188	9,845	10,033	36	1,848	1,884	87	4,682	4,769	431	22,625	23,056
Sappers and Miners	54	1,419	1,473	...	...	...	57	1,537	1,594	37	911	948	148	3,867	4,015
Sub-Marine Mining	...	30	30	...	...	...	...	40	40	...	74	74	...	144	144
Infantry	288	22,115	22,403	533	40,247	40,780	319	24,767	25,086	305	24,436	24,741	1,445	111,565	113,010
Total Native Army	469	30,274	30,743	762	52,879	53,641	419	28,569	28,988	431	30,173	30,604	2,081	141,895	143,976
Total European and Native Army	1,577	53,297	54,874	1,667	73,383	75,050	1,104	42,441	43,545	1,163	46,198	47,361	5,511	215,319	220,830

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) Includes 243 Native Drivers' Establishments who are fighting men.
(b) " 1,441 " "
(c) " 380 " "
(d) " 542 " "

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Special Defence Works.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Special Defence Works .	70	Expenditure	214	...	...
				Total .	...

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS for, and to end of, the Year 1901-1902.

	Amount Expended.		
	To end of previous year.	During the year.	To end of the year.
	₹	₹	₹
INDIA.			
COAST DEFENCES.			
Aden Defences	32,45,671	...	32,45,671
Bombay "	41,08,927	...	41,08,927
Karachi "	17,64,922	...	17,64,922
Burma "	20,01,797	...	20,01,797
Bengal "	14,28,206	...	14,28,206
Pontoon sheers for landing heavy guns in Bombay, Karachi, and Aden	1,50,092	...	1,50,092
TOTAL COAST DEFENCES	1,26,99,615	...	1,26,99,615
FRONTIER DEFENCES.			
PUNJAB AND BALUCHISTAN.			
Improving the Bala Hissar, Peshawar	78,799	...	78,799
Water-supply, Jamrud	19,196	...	19,196
" Defensible Serai and Road, Landi Kotal	2,61,317	...	2,61,317
" Arsenal and Defensible position, Rawalpindi	21,49,367	...	21,49,367
Defensible position, Attock	9,70,894	...	9,70,894
Improving water-supply at Ghazi Ghât	5,309	...	5,309
Improvements to Ferozepur Arsenal Defences, etc.	4,33,634	...	4,33,634
Entrenched position and Block-houses for Railway Bridge at Sukkur	5,59,094	...	5,59,094
Block-houses for Railway Bridge over Sutlej near Bhawalpur	18,538	...	18,538
New Defensible Post, including accommodation at Mooltan	7,53,342	...	7,53,342
Block-houses for Railway Bridge over Chenab near Sher Shah	26,059	...	26,059
Bridge-head, Sher Shah	1,977	...	1,977
Defences of Post, Loralai	23,293	...	23,293
Miri Defences and Quetta Arsenal	13,27,946	...	13,27,946
Sind-Peshin Railway Defences	79,439	...	79,439
Defensible position in front of Quetta	18,28,181	...	18,28,181
Storage of guns, ammunition and tramway, Quetta	52,984	...	52,984
Accommodation for Ordnance Establishment, "	15,993	...	15,993
Staff Quarters, Peshin	11,343	...	11,343
Defences of Railway Bridge over the Lora at Said Hamid	48,967	...	48,967
Chaman Post, Depôt for Stores, Magazine, etc.	2,12,951	...	2,12,951
Defences, Khojak Tunnel	1,51,075	..	1,51,075
Targets for Experiments at Pur	14,281	...	14,281
Communications, Peshin	20,31,148	...	20,31,148
Remodelling emplacements, Quetta	21,529	...	21,529
TOTAL FRONTIER DEFENCES	1,10,96,656	...	1,10,96,656
ARMAMENTS.			
Aden Defences	27,37,527	...	27,37,527
Other than for Aden—			
Coast Defences	1,45,95,425	...	1,45,95,425
Frontier Defences	34,40,583	...	34,40,583
TOTAL ARMAMENTS	2,07,73,535	...	2,07,73,535
TOTAL WORKS AND ARMAMENTS	4,45,69,806	...	4,45,69,806
Deduct—Chargeable to Ordinary Military Works Grant	*(a)15,04,091*	...	*15,04,091*
	4,30,65,715	...	4,30,65,715
ESTABLISHMENT	42,97,728	...	42,97,728
TOOLS AND PLANT	3,64,338	...	3,64,338
SUSPENSE	...	...	...
PROFIT AND LOSS	1,060	...	1,060
TOTAL SPECIAL DEFENCE WORKS	4,77,28,841	...	4,77,28,841
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden	*9,08,053*	...	*9,08,053*
	4,68,20,788	...	4,68,20,788
Deduct—Payments by Secretary of State brought to account in India	*2,25,69,797*	...	*2,25,69,797*
NET OUTLAY IN INDIA	2,42,50,991	...	2,42,50,991
Total India converted into £ at ₹15=£1 £	**1,616,733**	...	**1,616,733**
EXPENDITURE IN ENGLAND—			
On moiety, Aden Defences "	137,430	...	137,430
" Armaments "	1,205,784	...	1,205,784
" Other Stores, etc., for India "	108,469	...	108,469
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS £	3,068,416	...	3,068,416

	₹
(a) Aden Defences	4,56,744
Bombay "	1,10 360
Karachi "	98,751
Rangoon "	1,61,185
Bengal "	21,086
Sukkur "	39,237
Ferozepore Arsenal	2,04,860
Defensible Post, Mooltan	4,11,868
	15.04 091

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section M.—Provincial.

Expenditure £1,072,310.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial . .	216	2,260,434	...	...
	72	Provincial Balances, Surpluses and Deficits .	217	2,470,176	64,253	1,010,009
	73	Local Balances, Surpluses and Deficits .	218	1,090,075	31,386	157,940
		Provincial and Local Surpluses and Deficits	...	...	95,639	1,167,949
	74	Net Provincial and Local Surplus . .	219	...	...	1,072,310

No. 71.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1901-1902.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+4,66,000	+39,05,000	+1,56,000	—14,19,000	+3,83,000	+2,58,000	+16,46,000	+76,10,000	+1,30,05,000
Special Contributions—									
In consequence of subsequent modifications of the Provincial Settlements	—2,000	—7,50,000	+3,80,000	—3,68,511	+24,448	+1,03,659	+35,281	+1,50,056	—4,27,067
In aid of Plague Expenditure	...	...	...	...	...	...	...	...	...
In aid of Famine Expenditure	...	...	...	...	...	...	...	...	...
In aid of Special Police, Public Works and Miscellaneous Expenditure	...	...	+41,011	...	...	+4,74,793	+2,29,503	+1,39,216	+8,84,523
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	...	...
In aid of Provincial Resources generally	+33,39,000	...	+2,00,000	...	...	+16,40,000	+42,14,000	+1,10,50,000	+2,04,43,000
In adjustment of Inter-provincial transactions	+10,649	...	+9,371	—16,208	—4,585	...	...	—7,175	+1,052
Total Special Contributions	+33,56,649	—7,50,000	+6,30,382	—3,84,719	+19,863	+22,18,452	+44,78,784	+1,13,32,097	+2,09,01,508
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+38,22,649	+31,55,000	+7,86,382	—18,03,719	+4,02,863	+24,76,452	+61,24,784	+1,89,42,097	+3,39,06,508
LAND REVENUE DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	43,42,771	1,10,46,018	20,55,760	2,98,35,165	4,78,28,153	1,58,48,247	4,19,52,363	2,68,83,156	17,97,91,633
Provincial	43,42,770	2,20,92,036	41,11,519	99,45,055	1,59,42,718	1,05,65,498	1,39,84,121	89,61,052	8,99,44,769
TOTAL	86,85,541	3,31,38,054	61,67,279	3,97,80,220	6,37,70,871	2,64,13,745	5,59,36,484	3,58,44,208	26,97,36,402
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (a)	5,20,122	78,91,018	12,69,378	3,16,38,884	4,74,25,290	1,33,71,795	3,58,27,579	79,41,059	14,58,85,125
Provincial (a)	81,65,419	2,52,47,036	48,97,901	81,41,336	1,63,45,581	1,30,41,950	2,01,08,905	2,79,03,149	12,38,51,277

Net Contribution from Imperial to Provincial R 3,39,06,508 converted into £ at R15=£1 . £ 2,260,434

(a) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1902.

	Opening Balance.	Receipts. Revenue as per Account No. 9.	Receipts. Transfers between Provincial and Local.	Total.	Disbursements. Expenditure as per Account No. 10.	Disbursements. Transfers between Provincial and Local.	Total.	Closing Balance.	Provincial Surpluses. Increase of Balance.	Provincial Deficits. Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	1,17,14,221	19,422	1,17,33,643	93,45,465	1,45,730	94,91,195	22,42,448	22,42,448	...
Burma	1,30,61,562	3,61,78,372	3,72,260	4,96,12,194	3,57,81,457	13,890	3,57,95,347	1,38,16,847	7,55,285	...
Assam	4,53,027	72,63,424	4,404	77,20,855	68,77,562	2,42,913	71,20,475	6,00,380	1,47,353	...
Bengal	42,61,612	4,93,23,527	2,45,320	5,38,30,459	4,77,04,130	12,20,547	4,89,24,677	49,05,782	6,44,170	...
United Provinces of Agra and Oudh	48,44,227	3,62,46,315	4,60,991	4,15,51,533	3,57,12,089	19,59,005	3,76,71,094	38,80,439	...	9,63,788
Punjab	...	2,14,53,912	7,96,416	2,22,50,328	2,07,20,113	33,865	2,07,53,978	14,96,350	14,96,350	...
Madras	2,45,861	3,75,85,321	2,71,948	3,81,03,130	3,35,14,631	3,01,341	3,38,15,972	42,87,158	40,41,297	...
Bombay	...	5,14,22,760	1,13,765	5,15,36,525	4,48,98,007	8,15,283	4,57,13,290	58,23,235	58,23,235	...
Total . R	2,28,66,289	25,11,87,852	22,84,526	27,63,38,667	23,45,53,454	47,32,574	23,92,86,028	3,70,52,639	1,51,50,138	9,63,788
Converted into £ at R15=£1 . £								2,470,176	1,010,009	64,253
Net Provincial Surplus . £									945,756	

No. 73.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1902.

	Opening Balance.	Receipts. Revenue as per Account No. 11.	Receipts. Transfers between Provincial and Local.	Total Revenue and Transfers.	Debt (Deposit and Advances).	Total, including Balance and Debt.	Disbursements. Expenditure as per Account No. 12.	Disbursements. Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt. Increase of Balance.	Incorporated Local Fund Deficits, excluding Debt. Decrease of Balance.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
India, General	1,25,605	2,32,203	...	2,32,203	100	3,57,908	2,11,991	...	2,11,991	6,000	2,17,991	1,39,917	20,212	...
Central Provinces	(f) 1,07,339	15,18,759	(a) 1,47,554	16,66,313	2,38,185	20,11,837	12,94,594	(a)21,246	13,15,840	2,22,064	15,37,904	4,73,933	3,50,473	...
Burma	12,04,472	25,36,560	13,890	25,50,450	...	37,54,922	20,51,874	3,72,260	24,24,134	1,095	24,25,229	13,29,693	1,26,316	...
Assam	2,38,881	9,24,930	2,42,913	11,67,843	47,044	14,53,768	11,43,509	4,404	11,47,913	43,186	11,91,099	2,62,669	19,930	...
Bengal	(g) 11,83,180	69,07,086	12,20,547	81,27,633	38,42,420	1,56,19,183	83,53,106	2,45,320	85,98,426	33,19,511	1,19,17,937	37,01,246	...	4,70,793
United Provinces of Agra and Oudh	16,47,760	1,07,33,812	(b) 19,87,253	1,27,21,065	1,75,771	1,45,44,596	1,18,66,296	(b)4,89,239	1,23,55,535	90,959	1,24,46,494	20,98,102	3,65,530	...
Punjab	(g) 12,83,180	50,62,268	(c) 37,934	51,00,202	2,24,946	66,08,328	39,37,980	(c)8,00,485	47,38,465	2,22,201	49,60,666	16,47,662	3,61,737	...
North West Frontier Province	(h) 1,19,621	1,60,315	...	1,60,315	1,853	2,81,789	1,37,594	...	1,37,594	4,295	1,41,889	1,39,900	22,721	...
Madras (i)	(f) 25,28,807	1,40,45,697	(d)3,06,699	1,43,52,396	52,39,974	2,21,21,177	1,33,27,279	(d)2,77,306	1,36,04,585	45,28,350	1,81,32,935	39,88,242	7,47,811	...
Bombay	(f) 21,84,217	43,95,818	(e)10,09,840	54,05,658	63,329	76,53,204	47,42,968	(e)3,08,322	50,51,290	32,159	50,83,449	25,69,755	3,54,368	...
TOTAL ₹	1,30,89,012	4,65,17,448	49,66,630	5,14,84,078	98,33,622	7,44,06,712	4,70,67,191	25,18,582	4,95,85,773	84,69,820	5,80,55,593	1,63,51,119	23,69,098	4,70,793
Converted into £ at ₹15=£1 . £												1,090,075	157,940	31,386
Net Local Surplus . . £													126,554	

(a) Includes ₹ 1,824 on account of transfers from one Local Fund to another.
(b) " ₹ 28 248 " " " "
(c) " ₹ 4,069 " " " "
(d) " ₹ 5,358 " " " "
(e) " ₹1,94,557 " " " "

(f) Differs from last year's closing balance by 1 for corrections since made.
(g) Differs from last year's closing balance by 1,19,621 transferred to the North-West Frontier Province in the course of the year and by 2 for corrections since made.
(h) Represents balance transferred from the Punjab in the course of the year.
(i) Excludes the capital transactions of Local Boards (See Account No. 94).

No. 74.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1902.

	Provincial Surpluses, as per Account No. 72.	Local Fund Surpluses, as per Account No. 73.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 72.	Local Fund Deficits, as per Account No. 73.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	R	R	R	R	R	R	R	R
India, General	...	20,212	20,212	...	...	...	20,212	...
Central Provinces	22,42,448	3,50,473	25,92,921	...	...	...	25,92,921	...
Burma	7,55,285	1,26,316	8,81,601	...	...	...	8,81,601	...
Assam	1,47,353	19,930	1,67,283	...	...	...	1,67,283	...
Bengal	6,44,170	...	6,44,170	...	4,70,793	4,70,793	1,73,377	...
United Provinces of Agra and Oudh	...	3,65,530	3,65,530	9,63,788	...	9,63,788	...	5,98,258
Punjab	14,96,350	3,61,737	18,58,087	...	...	...	18,58,087	...
North-West Frontier Province	...	22,721	22,721	...	...	...	22,721	...
Madras	40,41,297	7,47,811	47,89,108	...	...	...	47,89,108	...
Bombay	58,23,235	3,54,368	61,77,603	...	...	...	61,77,603	...
TOTAL . R	1,51,50,138	23,69,098	1,75,19,236	9,63,788	4,70,793	14,34,581	1,66,82,913	5,98,258
NET PROVINCIAL AND LOCAL SURPLUS . R							1,60,84,655	
Do. Converted into £ at R15=£1 £							1,072,310	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Section N.—Railway and Irrigation Capital not charged to Revenue.

Revenue £3,874,853. Expenditure £7,320,390.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	75	General Abstract of Expenditure and Results (Summary) . .	222	...	...	...
	76	State Railways—Construction . .	224	...	...	3,523,601
Account of capital raised through Companies towards outlay on State Railways . . .	76A	Debenture capital raised by Companies	226	...	764,098	
	76B	Detailed Account of East Indian Railway	226	947,625	...	...
	76C	" " Eastern Bengal Railway .	227	345,035	...	...
	76D	" " Oudh and Rohilkhand Railway .	228	148,911	...	...
	76E	" " North-Western Railway . .	229	349,053	...	...
	76F	" " South Indian Railway . . .	230	28,605	...	...
	76G	" " Great Indian Peninsula Railway .	231	24,892	...	...
	77	Irrigation Works—Construction .	234	...	...	547,551
Redemption of Liabilities.	78	Capital Charge involved in Redemption of Liabilities.	235	...	...	...
General Public Works Statements.	79	Details of Expenditure on Establishment	236	...	...	...
	80	Charges for Establishment and the percentage it bears to the outlay on works and repairs . . .	240	...	...	...
	80A	Details and distribution of Expenditure on Tools and Plant . . .	242	...	...	...
Capital Account of Indian Railway Companies.	81	Capital raised and deposited by Companies	244	...	2,304,730	...
		Outlay of Railway Companies and Repayments	244	...	806,025	3,249,238
				TOTAL .	3,874,853	7,320,390

No. 75.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

Years.	No. of Items.	CONSTRUCTION.* Railways. India.	Railways. England.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Total.	Total Construction.
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77 .	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77 . . .	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78 . . .	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79 . . .	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80 . . .	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81 . . .	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82 . .	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83 . . .	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84 . . .	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85 . . .	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86 . . .	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87 . . .	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88 . . .	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89 . . .	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90 . . .	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91 . . .	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92 . . .	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93 . . .	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94 . . .	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95 . . .	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96 . . .	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97 . . .	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98 . . .	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99 . . .	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900 . . .	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901 . . .	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902 . . .	27	2,603,691	853,201	3,456,892	615,541	12,175	627,716	4,084,608
TOTAL .		(b)52,890,114	27,297,388	80,187,502	20,993,912	3,110,136	24,104,048	104,291,550

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

(b) Includes expenditure from Capital raised through Companies towards outlay on State Railways. (See Account No. 76A).

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

State Railways.	India, General.	Central Provinces.	Burma.	Assam.
India . . . . . R	1,57,49,227	—1,02,349	...	70,79,230
Add—Difference on account of exchange . R	12	24	...	...
Deduct—Charged to Revenue R	...	...	...	—5,028
Net—India . R	1,57,49,239	—1,02,325	...	70,84,258
Converted at R15=£1 . £	1,049,949	—6,822	...	472,284
England . . . . . £	—2,953	2,094	...	...
TOTAL . £	1,046,996	—4,728	...	472,284
IRRIGATION.				
India . . . . . R	...	...	12,57,866	...
Add—Difference on account of exchange . R	...	...	...	...
Net—India . R	...	...	12,57,866	...
Converted at R 15=£1 . £	...	...	83,858	...
England . . . . . £	...	...	...	...
TOTAL . £	...	...	83,858	...

on STATE RAILWAYS and IRRIGATION WORKS.

respect of transactions in India.]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.¶ — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure &c., on Railways not originally charged to Construction	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8—15	17=8	18	19
	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	3,627,837	9,573,056†	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	2,698,042	586,300	3,284,342
8	*—88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	*—188,540*	15,936	199	504,315	2,738,118	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	2,182,066	...	2,182,066
16	...	49,594	...	37,123	*—782*	13,756	99,691	2,243,757	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	2,850,688	...	2,850,688
18	656,312	40,529	...	*—70*	226,324	7,007	930,102	2,657,527	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	3,316,418	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	4,325,692	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	3,579,026	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	4,143,952	...	4,143,952
26	...	31,114	...	‡4,239	(a)*—52,068*	4,207	*—12,508*	4,040,958	4,028,450	5,922,350	9,950,800
27	...	70,693	...	...	*—66,709*	§9,472	13,456	4,071,152	4,084,608	...	4,084,608
	4,827,523	1,398,972	2,938,755	824,652	1,285,679	3,956,440	15,232,021	(b) 89,059,529	104,291,550	39,472,243	143,763,793

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,00,750 Debt incurred in India.

‡ Survey outlay brought on to the construction account of the following Railways—

Allahabad-Fyzabad	3,387
Jech-Doab	852
	£4,239

§ Is made up thus—

Bengal Canals	3,097
Madras "	377
Bombay "	3,968
United Provinces of Agra and Oudh Canals	2,030
	£9,472

(a) Includes £51,246 outlay on Cherra-Companyganj Railway written off.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1901-1902.

Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
61,38,841	12,25,004	17,10,334	67,42,911	5,02,270	3,90,45,468
3,227	1,530	5,058	43	...	9,894
...	...	...	*—9,95,605*	...	*—10,00,633*
61,42,068	12,26,534	17,15,392	77,38,559	5,02,270	4,00,55,995
409,471	81,769	114,360	515,904	33,485	2,670,400
303,039	105,720	445,301	...	...	853,201
712,510	187,489	559,661	515,904	33,485	3,523,601
—30,154	2,70,091	37,62,878	7,08,736	21,34,008	81,03,425
...	...	85	...	...	85
—30,154	2,70,091	37,62,963	7,08,736	21,34,008	81,03,510
—2,010	18,006	250,864	47,249	142,267	540,234
...	...	7,317	...	...	7,317
—2,010	18,006	258,181	47,249	142,267	547,551

N.—Ry. & Irrig. Capt. not charged to Revenue.

No. 76.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Provinces and Railways.	No. of Items.	Expenditure during the year. Construction (including Plant and Rolling-stock.)	General Charges.	Stores and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	Net Outlay.
		₹	₹	₹	₹	₹	₹
India, General.							
East Indian	1	1,56,43,262	3,77,829	...	19,079	17,87,627	1,42,14,385
Rajputana-Malwa including Godhra-Rutlam-Nagda	2	15,81,362	37,603	...	...	1,13,051	15,05,914
Palanpur-Deesa	3	...	...	...	...	...	...
Bhopal	4	2,06,467	...	...	...	...	2,06,467
State Railway Stores	5	...	...	351	...	...	351
Expenditure in England for Stores purchased and remaining unappropriated	6	...	...	...	...	2,22,177	2,22,177
Central Provinces.							
Warora Colliery	7	17,148	274	...	...	88,337	−70,915
Umaria Colliery (Depreciation on works)	8	...	...	...	...	...	...
Bilaspur-Etawah	9	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	10	...	...	...	...	...	...
Burma.							
Burma	11	...	...	...	...	...	...
Assam.							
Assam-Bengal Part I	12	53,287	..	...	...	...	53,287
Assam-Bengal Part II	13	75,86,786	...	...	...	5,92,157	69,94,629
Chittagong Jetties	14	36,342	...	...	...	...	36,342
Jorhat	15	−10,383	...	5,451	96	...	−5,028
Bengal.							
Eastern Bengal system	16	53,41,845	42,803	...	...	2,09,120	51,75,528
Kaunia-Dhubri Extension	17	27,99,180	1,23,505	...	...	...	29,22,685
Tirhoot	18	31,11,048	1,79,881	...	6,016	6,95,472	25,89,441
Ranaghat-Bhagwangola	19	...	...	...	...	...	...
United Provinces of Agra and Oudh.							
Oudh and Rohilkhand	20	19,22,720	11,873	3,00,359	1,287	...	22,33,665
Allahabad-Fyzabad	21	56,708	54,062	4,67,257	...	...	5,78,027
Agra-Delhi Chord	22	635	...	...	...	...	635
Lucknow-Bareilly	23	...	...	...	...	...	...
Punjab.							
North Western	24	40,19,342	28,368	11,88,475	394	...	52,35,791
Khushalgarh-Kohat-Thal	25	16,23,927	2,24,047	10,03,175	312	...	28,50,837
Jech Doab	26	1,29,806	13,326	5	...	...	1,43,137
Peshawar Railway Reserve Material	27	...	...	1,65,149	...	...	1,65,149
Frontier Railway Reserve Material	28	...	...	...	...	...	...
Petroleum Operations, Baluchistan	29	...	...	...	...	...	...
Jullunder-Hoshiarpur	30	...	...	...	...	...	...
Ludhiana-Ferozepur	31	...	...	...	...	...	...
Madras.							
South Indian	32	4,52,369	2,944	...	...	26,230	4,29,083
Do. Madura Pamban Section	33	31,31,980	2,57,899	...	2,734	3,69,982	30,77,156*
Tinnevelly-Quilon (British Section)	34	12,10,923	93,478	3,62,421	5,786	...	16,61,036*
Do. do. (Native State Section)	35	23,85,530	2,04,532	10,57,341	2,502	...	36,44,901*
East Coast, Northern Section	36	...	...	...	...	...	...
North-East line, Madras Railway	37	1,50,128	8,325	...	19	12,37,419	−10,78,985
Bezwada Extension	38	5,162	...	...	...	...	5,162
Guntakal-Mysore Frontier	39	206	...	...	...	...	206
Bellary-Kistna	40	...	...	...	...	...	.
Mayavaram-Mutupet	41	−13,98,092	83,354	3,19,133	...	...	−9,95,605
Vizagapatam-Raipur	42	...	...	...	...	...	...
Bombay.							
Great Indian Peninsula	43	3,45,372	6,400	21,606	...	...	3,73,378
Jodhpur-Hyderabad (British Section)	44	1,75,311	6,616	...	2	53,033	1,28,892
Southern Mahratta (Depreciation on works)	45	...	...	...	...	...	...
Total Construction of State Railways	...	5,05,78,371	17,57,119	48,90,723	38,227	53,34,612	5,18,53,374
Total Converted into £ at R15=£1							£ 3,456,892

Charged to Revenue	Famine Relief and Insurance	£ ...
	Construction of Railways charged against Revenue	£ −66,709
	Preliminary Expenditure, etc., not originally charged to Construction	£ ...
Not charged to Revenue	India	£ 2,670,400
	England	£ 853,201
	Total	£ 3,456,892

* Includes expenditure from capital raised through companies towards outlay on State Railways.

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, Year 1901-1902.

Number of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	₹	₹	₹	₹	₹	₹ *	
1	12,32,64,800	35,95,029	1,10,49,205	13,79,09,034	*1,00,76,454*	12,78,32,580	*See* Account No. 76B.
2	14,10,01,481	91,88,058	46,27,850	15,54,77,389	*2,87,731*	15,51,89,658	
3	4,03,307	14,897	...	4,18,264	(*a*) *1,85,000*	2,33,264	(*a*) Contribution by the Palanpur Durbar.
4	26,95,174	...	...	26,95,174	*4,111*	(*b*)26,91,063	(*b*) Represents amount contributed by the State for Construction ₹26,30,493 and Survey Charges ₹60,570.
5	25,960	...	797	26,757	*2,521*	24,236	
6	...	...	7,12,704	7,12,704	...	7,12,704	
7	14,44,870	9,524	1,47,298	16,01,692	*1,806*	15,99,886	
8	1,82,672	...	...	1,82,672	...	1,82,672	
9	75,132	...	...	75,132	...	75,132	
10	6,57,038	...	...	6,57,038	...	6,57,038	
11	7,92,26,632	69,03,995	...	7,71,30,627	*2,18,303*	7,69,12,324	
12	36,57,170	...	...	36,57,170	...	36,57,170	
13	5,59,58,798	...	15,36,477	5,74,95,275	...	5,74,95,275	
14	6,02,502	...	...	6,62,562	...	6,62,502	
15	8,26,835	41,247	40,689	9,08,771	*3,673*	9,05,098	
16	8,88,69,176	50,09,413	33,30,733	9,72,09,322	*12,47,564*	9,59,61,758	*See* Account No. 76C.
17	52,44,873	2,57,409	...	55,02,282	...	55,02,282	
18	4,31,21,351	27,38,748	11,20,047	4,69,80,146	*1,14,969*	4,68,65,177	
19	2,77,037	25,676	...	3,02,713	*263*	3,02,450	
20	3,63,55,375	13,99,826	23,57,748	4,01,12,949	*34,99,537*	3,66,13,412	*See* Account No. 76D.
21	1,07,524	54,062	4,67,257	6,28,843	...	6,28,843	
22	96,729	4,819	...	1,01,548	*21*	1,01,527	
23	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
24	36,62,64,885	2,29,64,428	1,25,42,922	40,17,72,235	*74,26,604*	39,43,45,631	*See* Account No 76E.
25	18,00,654	2,65,862	11,59,500	32,26,016	*318*	32 25,698	
26	1,42,583	13,326	5	1,55,914	...	1,55,914	
27	...	...	2,95,883	2,95,883	...	2,95,883	
28	...	33,546	43,12,059	43,45,605	*23*	43,45,582	
29	1,19,198	...	...	1,19,198	*11*	1,19,187	
30	14,531	...	...	14,531	...	14,531	
31	28,311	...	...	28,311	...	28,311	
32	2,53,32,938	20,13,233	22,80,381	2,96,26,552	*39,30,904*	2,56,95,648	*See* Account No. 76F.
33	39 50,139	5,35,508	2,96,431	47,82,078	*4,338*	47,77,740	*
34	17,99,932	2,36,776	6,56,437	26,93,145	*7,439*	26,85,706	*
35	35,10,865	5,00,997	10,63,174	50,85,036	*3,699*	50,81,337	*
36	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
37	5,65,79,866	38,76,926	2,63,105	6,07,19,897	*62,444*	6,06,57,453	
38	10,42,038	1,17,275	...	11,59,313	*2,472*	11,56,841	
39	52,88,973	6,13,692	...	59,02,665	*82*	59,02,583	
40	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,416	
41	8,51,625	3,55,695	3,19,133	15,26,453	...	15,26,453	
42	2,45,035	...	...	2,45,035	...	2,45,035	
43	1,91,65,299	13,25,071	49,35,233	2,54,25,603	*48,21,381*	2,06,04,222	*See* Account No. 76G.
44	36,31,980	3,05,475	50,460	39,87,915	*1,322*	39,86,593	
45	5,27,071	...	...	5,27,071	...	5,27,071	
	1,11,48,29,926	6,63,89,519	5,35,65,528	1,23,47,84,973	*3,19,72,458*	1,20,28,12,515	

£	80,187,502	
£	4,827,523	*See* Account No. 50.
£	4,224,434	*See* Accounts No. 52 and No. 68.
£	824,652	
£	44,394,518	
£	25,916,375	
£	80,187,502	

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76A—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the year 1901-1902.

	During the year.		To end of the year.	
	East Indian Railway.	South Indian Railway.	East Indian Railway.	South Indian Railway.
Debentures raised (net) { Nominal amount £	...	750,000	4,450,300	1,000,000
Debentures raised (net) { Cash received £	10,871	751,250	4,328 351	1,001,250
Receipts converted into rupees . . ₹	1,63,463	1,12,98,004	6,93,81,519	1,50,57,237
Ditto reconverted into £ at ₹15=£1 .	10,898	753,200	4,625,435	1,003,816
	764,098		5,629,251	

No. 76B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1901-1902.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity . . .	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt	£	...	12,039,882	12,039,882
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	₹	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	2,33,463	4,88,650	7,22,113
Land	,,	5,23,692	30,83,143	36,06,835
Formation	,,	5,78,039	35,80,326	41,58,365
Bridge-work	,,	6,56,909	1,31,25,167	1,37,82,076
Fencing	,,	1,15,652	13,54,047	14,69,699
Ballast and Permanent-way	,,	30,09,770	2,49,65,717	2,79,75,487
Stations and Buildings	,,	31,99,411	1,62,75,680	1,94,75,091
Plant	,,	7,66,291	41,94,187	49,60,478
Ferries, etc.	,,	144	12,11,724	12,11,868
Rolling-stock	,,	63,84,000	3,51,38,385	4,15,22,385
General Charges	,,	3,77,829	32,17,200	35,95,029
New Minor Works	,,	609	28,905	29,514
Suspense Accounts	,,	—17,87,627	1,28,36,832	1,10,49,205
Exchange	,,	...	1,69,960	1,69,960
Collieries Block	,,	1,75,282	13,60,378	15,35,660
Capital Outlay incurred since purchase of Line .	,,	1,42,33,464	12,36,75,570	13,79,09,034
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking . . .	,,	...	8,22,167	8,22,167
(2) Stores made over to the new Undertaking	,,	...	76,65,340	76,65,340
(3) Sale-proceeds of surplus stores and dismantled buildings, etc. .	,,	19,079	15,69,868	15,88,947
Total Deductions .	,,	19,079	1,00,57,375	1,00,76,454
Net Capital Outlay since purchase of Line .	₹	1,42,14,385	11,36,18,195	12,78,32,580
Ditto Ditto converted into £ at ₹15=£1 .	£	947,625	7,574,547	8,522,172
Total Debt and Capital Outlay .	£	947,625	19,614,429	20,562,054
Charged in England .	£	...	12,032,765	12,032,765
Charged in India .	£	947,625	7,581,664	(a)8,529,289

(a) Includes the debt of £ 7,117 (₹1,06,750) incurred in India on the purchase.

NO. 76C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL DEBT	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	₹	...	4,24,484	4,24,484
Capital Account: Preliminary Expenses	,,	17,187	4,64,627	4,81,814
Land	,,	10,92,653	46,38,615	57,31,268
Formation	,,	1,29,252	57,82,932	59,12,184
Bridge-work	,,	74,905	1,29,26,713	1,30,01,618
Fencing	,,	2,00,486	17,96,455	19,96,941
Electric Telegraph	,,	18,204	7,863	26,067
Ballast and Permanent-way	,,	7,64,635	2,42,30,600	2,49,95,235
Stations and Buildings	,,	9,26,969	1,18,92,986	1,28,19,955
Plant	,,	63,821	21,48,058	22,11,879
Ferries, etc.	,,	75,694	14,43,097	15,18,791
Rolling-stock	,,	19,78,039	1,60,93,371	1,80,71,410
General Charges	,,	42,803	49,66,610	50,09,413
Suspense Accounts	,,	*—2,09,120*	35,39,853	33,30,733
Exchange	,,	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	51,75,528	9,20,33,794	9,72,09,322
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz*:—				
(1) Value of Stores made over to the new Undertaking	,,	...	*7,27,879*	*7,27,879*
(2) Other Receipts on Capital Account	,,	...	*5,19,685*	*5,19,685*
Total Deductions	,,	...	*12,47,564*	*12,47,564*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	51,75,528	9,07,86,230	9,59,61,758
Ditto Ditto converted into £ at ₹15=£1	£	345,035	6,052,415	6,397,450
TOTAL DEBT AND CAPITAL OUTLAY	£	345,035	7,622,199	(a) 7,967,234
CHARGED IN ENGLAND	£	303,039	4,597,181	4,900,220
CHARGED IN INDIA	£	41,996	3,025,018	3,067,014

(a) Made up as under:—

Eastern Bengal, to close of 1892-93	3,147,860
Northern ,, do. do.	1,618,815
Dacca do. do.	446,699
Assam-Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do.	88,679
Outlay on the system from 1893-94 to 1901-1902	1,755,970
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	7,967,234

N.—Ry. & Irrn Capl. not charged to Revenue.

No. 76D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL DEBT	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	₹	...	2,54,960	2,54,960
Land	"	—350	8,55,823	8,55,473
Formation	"	16,729	15,06,713	15,23,442
Bridge-work	"	1,14,726	81,78,085	82,92,811
Fencing	"	87,681	16,11,346	16,99,027
Ballast and Permanent-way	"	5,77,391	1,39,83,565	1,45,60,956
Stations and Buildings	"	5,29,246	44,80,038	50,09,284
Plant	"	—73,651	4,40,260	3,66,609
Rolling-stock	"	6,70,948	31,21,865	37,92,813
General Charges	"	11,873	13,87,953	13,99,826
Suspense Accounts	"	3,00,359	20,57,389	23,57,748
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	22,34,952	3,78,77,997	4,01,12,949
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	"	*1,287*	*1,96,197*	*1,97,484*
Total Deductions	"	*1,287*	*34,98,250*	*34,99,537*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	22,33,665	3,43,79,747	3,66,13,412
Ditto Ditto converted into £ at ₹15=£1	£	148,911	2,291,983	2,440,894
TOTAL DEBT AND CAPITAL OUTLAY	£	148,911	12,628,032	(a)12,776,943
CHARGED IN ENGLAND	£	105,720	11,629,414	11,735,134
CHARGED IN INDIA	£	43,191	998,618	1,041,809

(a) Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95	10,577,978
" Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,905
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
" Rae Bareli-Benares section to close of 1897-98	508,322
Outlay from 1895-96 to 1901-1902	1,045,774
TOTAL	12,776,943

No. 76E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	R	...	28,70,470	28,70,470
Capital Account: Preliminary Expenses	"	1,152	37,24,154	37,25,306
Land	"	57,867	33,60,602	34,18,469
Formation	"	2,16,100	6,15,12,298	6,17,28,398
Bridge-work	"	2,92,971	9,01,92,942	9,04,85,913
Fencing	"	1,90,695	44,59,852	46,50,547
Electric Telegraph	"	...	1,71,957	1,71,957
Ballast and Permanent-way	"	4,55,555	10,08,55,674	10,13,11,229
Stations and Buildings	"	14,37,085	3,17,54,315	3,31,91,400
Plant	"	1,98,639	87,83,043	89,81,682
Ferries	"	16,767	5,89,291	6,06,058
Rolling-stock	"	11,52,511	4,45,15,065	4,56,67,576
General Charges	"	28,368	2,29,36,060	2,29,64,428
Suspense Accounts	"	11,88,475	1,13,54,447	1,25,42,922
Exchange	"	...	94,55,880	94,55,880
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	52,36,185	39,65,36,050	40,17,72,235
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	"	...	*48,36,651*	*48,36,651*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*394*	*25,89,559*	*25,89,953*
Total Deductions	"	*394*	*74,26,210*	*74,26,604*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	52,35,791	38,91,09,840	39,43,45,631
Ditto Ditto converted into £ at R15 = £1	£	349,053	25,940,656	26,289,709
TOTAL DEBT AND CAPITAL OUTLAY	£	349,053	30,852,277	(a)31,201,330
CHARGED IN ENGLAND	£	407,248	15,222,318	15,629,566
CHARGED IN INDIA	£	—*58,195*	15,629,959	15,571,764

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
" Indus Valley Railway, to close of 1884-85	5,060,775
" Punjab Northern, Northern and Southern Sections, to close of 1884-85	5,090,157
" Sind-Pishin, Southern Section, ditto	942,096
Outlay on the North-Western system from 1885-86 to 1901-1902	15,005,316
TOTAL	31,201,330

N.—Ry. & Irn. Capl. not charged to Revenue.

No. 76F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 / *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	4,67,017	4,67,017
Land	"	46,648	5,61,826	6,08,474
Formation	"	13,561	26,68,134	26,81,695
Bridge-work	"	41,112	57,42,619	57,83,731
Fencing	"	2,200	2,70,170	2,72,370
Electric Telegraph	"	83	33,488	33,571
Ballast and Permanent-way	"	8,061	62,74,371	62,82,432
Stations and Buildings	"	2,44,329	25,09,302	27,53,631
Plant	"	31,250	4,16,248	4,47,498
Rolling-Stock	"	65,125	56,95,034	57,60,159
General Charges	"	2,944	20,10,289	20,13,233
Suspense Accounts	"	—26,230	23,06,611	22,80,381
Exchange	"	...	2,42,360	2,42,360
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	4,29,083	2,91,97,469	2,96,26,552
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*34,14,850*	*34,14,850*
(2) Other Receipts on Capital Account	"	...	*5,16,054*	*5,16,054*
Total Deductions	"	...	*39,30,904*	*39,30,904*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	4,29,083	2,52,66,565	2,56,95,648
Ditto Ditto converted into £ at R15=£ 1	£	28,605	1,684,438	1,713,043
TOTAL DEBT AND CAPITAL OUTLAY	£	28,605	6,376,995	6,405,600
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	£	28,605	1,012,846	1,041,451

No. 76G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1901-1902.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
TOTAL DEBT	£	...	5,922,350	5,922,350
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Preliminary Expenses	"	...	2,20,340	2,20,340
Land	"	54,619	1,54,138	2,08,757
Formation	"	16,377	12,39,901	12,56,278
Bridge-work	"	—*73,183*	35,45,047	34,71,864
Fencing	"	14,219	7,31,581	7,45,800
Electric Telegraph	"	1,067	14,992	16,059
Ballast and Permanent-way	"	—*80,442*	70,12,180	69,31,738
Stations and Buildings	"	3,36,287	16,27,841	19,64,128
Plant	"	—*7,171*	4,20,209	4,13,038
Rolling-stock	"	83,599	4,23,791	5,07,390
General Charges	"	6,400	13,18,671	13,25,071
Suspense Accounts	"	21,606	49,13,627	49,35,233
Exchange	"	...	8,47,908	8,47,908
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	3,73,378	2,50,52,225	2,54,25,603
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	"	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	"	...	*56,263*	*56,263*
Total Deductions	"	...	*48,21,381*	*48,21,381*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	3,73,378	2,02,30,844	2,06,04,222
Ditto ditto converted into £ at R15=£1	£	24,892	1,348,723	1,373,615
TOTAL DEBT AND CAPITAL OUTLAY	£	24,892	7,271,073	7,295,965
CHARGED IN ENGLAND	£	...	6,460,006	6,460,006
CHARGED IN INDIA	£	24,892	811,067	835,959

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1901-1902.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total
MAJOR IRRIGATION WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Burma.														
Mandalay Canal Project	3,99,826	89,438	*—12,189*	10,163	4,87,238	*1,058*	4,86,180	33,52,139	5,44,078	87,331	10,696	39,94,241	*4,744*	39,89,500
Shwebo Canal Project	6,34,826	75,591	62,008	232	7,72,657	*971*	7,71,686	7,45,224	87,345	71,125	736	9,04,430	*971*	9,03,459
Total	10,34,652	1,65,029	49,819	10,395	12,59,895	*2,029*	12,57,866	40,97,363	6,31,423	1,58,456	11,432	48,98,674	*5,715*	48,92,959
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*2,260*	*521*	*33*	...	*2,814*	...	*2,814*
	10,34,652	1,65,029	49,819	10,395	12,59,895	*2,029*	12,57,866	40,95,103	6,30,902	1,58,423	11,432	48,95,860	*5,715*	48,90,145
Bengal.														
Orissa Project	32,764	7,116	126	...	40,006	*4,982*	35,024	1,92,13,389	47,01,416	20,71,292	...	2,59,86,097	*91,777*	2,58,94,320
Midnapur Canal	1,223	280	19	...	1,522	...	1,522	54,73,744	19,29,236	9,18,866	...	83,21,846	*31,558*	82,90,288
Tidal Canal	...	...	...	...	...	*88*	*—88*	18,26,939	5,83,411	1,42,304	...	25,52,654	*1,013*	25,51,641
Sone Project	4,082	939	...	...	5,021	*25,172*	*—20,151*	1,88,84,247	52,22,081	21,63,534	...	2,62,69,862	*4,45,693*	2,58,24,169
Total	38,069	8,335	145	...	46,549	*30,242*	16,307	4,53,98,319	1,24,36,144	52,95,996	...	6,31,30,459	*5,70,041*	6,25,60,418
Deduct—Outlay charged against Revenue (Account No. 65A)	*38,069*	*8,335*	*145*	...	*46,549*	*88*	*46,461*	*9,06,062*	*2,15,098*	*1,03,153*	...	*12,24,313*	*112*	*12,24,201*
	...	...	...	...	...	*30,154*	*—30,154*	4,44,92,257	1,22,21,046	51,92,843	...	6,19,06,146	*5,69,929*	6,13,36,217
United Provinces of Agra and Oudh.														
Ganges Canal	39,105	7,895	525	*—11,113*	36,412	*2,456*	33,956	2,41,15,757	40,07,697	2,62,616	2,25,942	2,86,12,012	*1,98,220*	2,84,13,792
Lower Ganges Canal	70,203	15,265	996	*—27,103*	59,361	*212*	59,149	2,66,70,508	53,05,089	19,08,788	3,20,012	3,42,05,297	*4,21,468*	3,37,83,829
Agra Canal	57,759	13,331	870	*—8,405*	63,555	*399*	63,156	70,74,329	15,61,693	3,42,232	62,190	90,40,444	*48,596*	89,91,848
Eastern Jumna Canal	75,259	16,811	1,094	3,955	97,110	*231*	96,879	31,10,315	6,11,012	47,482	86,050	38,54,805	*12,272*	38,42,593
Fatehpur Branch, Lower Ganges Canal	43,019	8,932	579	*—4,529*	48,001	*606*	47,395	24,20,371	5,77,925	46,931	70,176	31,15,403	*5,849*	31,09,554
Total	2,85,336	62,234	4,064	*—47,195*	3,04,439	*3,904*	3,00,535	6,33,91,280	1,20,64,316	26,08,0 9	7,64,376	7,88,28,021	*6,86,405*	7,81,41,616
Deduct—Outlay charged against Revenue (Account No. 65A)	*24,453*	*5,624*	*367*	...	*30,444*	...	*30,444*	*42,265*	*39,872*	*367*	...	*82,504*	*3*	*82,501*
	2,60,883	56,610	3,697	*—47,195*	2,73,995	*3,904*	2,70,091	6,33,49,015	1,20,24,444	26,07,682	7,64,376	7,87,45,517	*6,86,402*	7,80,59,115

Punjab.														
Western Jumna Canal, including Sirsa Branch	75,700	16,283	1,062	*—11,185*	81,860	...	81,860	1,28,27,823	32,60,862	2,13,473	1,31,414	1,64,33,572	*11,481*	1,64,22,091
Bari Doab Canal	3,83,753	75,775	69,708	1,35,575	6,64,811	...	6,64,811	1,44,15,355	32,02,583	5,93,339	2,63,050	1,84,74,327	*16,955*	1,84,57,372
Sirhind Canal	64,857	15,891	*-19,655*	*—48,576*	12,517	...	12,517	1,67,21,680	45,08,960	20,86,422	83,291	2,34,00,353	*1,07,518*	2,32,92,835
Lower Sohag and Para Canal	20,057	4,613	301	6,688	31,659	...	31,659	5,47,806	1,60,431	7,392	22,455	7,38,084	*76*	7,38,008
Chenab Canal	5,46,336	1,23,233	*—24,611*	2,834	6,47,792	...	6,47,792	2,10,61,291	38,98,927	5,71,871	3,93,762	2,59,25,851	*14,403*	2,59,11,448
Sidhnai "	8,251	1,818	119	4,998	15,186	...	15,186	9,18,921	2,59,470	37,720	24,213	12,40,324	*224*	12,40,100
Jhelum "	20,79,182	3,36,870	18,626	*—11,583*	24,23,095	*4,201*	24,18,894	73,16,958	10,98,178	3,56,136	5,04,934	92,76,206	*10,423*	92,65,783
TOTAL	31,78,136	5,74,483	45,550	78,751	38,76,920	*4,201*	38,72,719	7,38,09,834	1,63,89,411	38,66,353	14,23,119	9,54,88,717	*1,61,080*	9,53,27,637
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*43,729*	...	...	...	*43,729*	...	*43,729*
	31,78,136	5,74,483	45,550	78,751	38,76,920	*4,201*	38,72,719	7,37,66,105	1,63,89,411	38,66,353	14,23,119	9,54,44,988	*1,61,080*	9,52,83,908
Madras.														
Godávári Delta System	77,780	9,573	...	...	8,353	...	87,353	84,58,455	20,46,738	8,85,942	...	1,13,91,135	*933*	1,13,90,202
Kistna Delta System	2,01,961	36,395	9,554	...	2,47,910	*966*	2,46,944	1,00,84,095	23,26,206	6,79,319	...	1,30,89,620	*16,667*	1,30,72,953
Pennér River Canal	1,03,928	23,214	...	...	1,27,142	...	1,27,142	41,01,945	8,79,961	1,43,047	...	51,24,953	*55*	51,24,898
Cauvery Delta System	1,76,583	19,681	2,659	...	1,98,923	...	1,98,923	22,30,370	4,97,984	85,070	...	28,13,424	*1,985*	28,11,439
Srivaikuntam System	5,486	1,262	...	...	6,748	...	6,748	10,86,892	2,98,521	10,524	...	13,95,937	*369*	13,95,568
Kurnool Canal	1,125	259	...	...	1,384	...	1,384	2,19,38,686	16,884	...	...	2,19,55,570	*2,24,115*	2,17,31,455
Barur Tank Project	3,424	801	48	...	4,273	...	4,273	3,26,287	75,007	6,931	...	4,08,219	*22*	4,08,197
Periyár Project	35,017	6,822	...	...	41,839	*213*	41,626	64,62,183	14,28,223	7,23,931	...	86,14,337	*14,416*	85,99,921
TOTAL	6,05,304	98,007	12,261	...	7,15,572	*1,179*	7,14,393	5,46,88,907	75,69,524	25,34,764	...	6,47,93,195	*2,58,562*	6,45,34,633
Deduct—Outlay charged against Revenue (Account No. 65A)	*4,549*	*1,060*	*48*	...	*5,657*	...	*5,657*	*80,478*	*18,008*	*48*	...	*98,534*	...	*98,534*
	6,00,755	96,947	12,213	...	7,09,915	*1,179*	7,08,736	5,46,08,429	75,51,516	25,34,716	...	6,46,94,661	*2,58,562*	6,44,36,099

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1901-1902—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Bombay.														
Desert Canal	3,39,295	82,031	6,782	...	4,28,108	...	4,28,108	17,86,707	4,08,687	27,535	...	22,22,929	37	22,22,892
Bégari Canal	...	...	...	...	...	...	...	14,17,031	2,35,866	4,666	...	16,57,563	19	16,57,544
Eastern Nara Works	1,04,000	19,626	8,244	...	1,31,870	...	1,31,870	48,31,918	11,76,880	55,736	...	60,64,534	176	60,64,358
Hathmati Canal	...	...	...	...	...	...	...	3,83,636	99,517	9,060	...	4,92,213	1,288	4,90,925
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	201	3,52,446
Kádva River Works	11,056	2,699	...	...	13,755	...	13,755	5,76,468	1,48,991	17,016	...	7,42,475	140	7,42,335
Krishna Canal	...	...	...	...	...	...	...	6,74,654	1,42,209	1,682	...	8,18,545	...	8,18,545
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	37	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	1,194	12,28,117
Mutha Canal	36,812	8,467	480	...	45,759	...	45,759	53,80,705	9,92,111	1,17,530	...	64,90,346	12,226	64,78,120
Unharwah Canal	4,207	967	...	...	5,174	...	5,174	5,17,350	1,09,229	2,258	...	6,28,837	...	6,28,837
Jamrao Canal	3,15,533	81,642	3,741	—20	4,00,896	122	4,00,774	64,74,033	11,51,054	1,81,762	53	78,06,902	982	78,05,920
Dad Canal	2,74,774	37,397	897	...	3,13,068	...	3,13,068	15,67,699	2,64,005	15,691	...	18,47,395	34	18,47,361
Nasrat Canal	3,76,466	52,514	1,194	...	4,30,174	...	4,30,174	6,21,811	83,918	2,021	...	7,07,750	158	7,07,592
Naulakhi Canal	...	...	...	...	...	...	...	150	...	...	...	150	...	150
Mahiwah Canal	3,42,853	78,856	3,131	...	4,24,840	...	4,24,840	5,08,474	1,16,949	6,482	...	6,31,905	6	6,31,899
Total	18,04,996	3,64,199	24,469	—20	21,93,644	122	21,93,522	2,63,79,557	52,85,454	4,73,857	53	3,21,38,921	16,498	3,21,22,423
Deduct—Outlay charged against Revenue (Account No. 65A)	*47,868*	*11,166*	*480*	...	*59,514*	...	*59,514*	*6,66,197*	*2,00,487*	*7,735*	...	*8,74,419*	*207*	*8,74,212*
	17,57,128	3,53,033	23,989	—20	21,34,130	122	21,34,008	2,57,13,360	50,84,967	4,66,122	53	3,12,64,502	16,291	3,12,48,211
Total Construction	69,46,493	12,72,287	1,36,308	41,931	83,97,019	41,677	83,55,342	26,77,65,260	5,43,76,272	1,49,37,475	21,98,980	33,92,77,987	16,98,301	33,75,79,686
Deduct—Outlay charged against Revenue	*1,14,039*	*26,185*	*1,040*	...	*1,42,164*	*88*	*1,42,076*	*17,40,991*	*4,73,986*	*1,11,336*	...	*23,26,313*	*322*	*23,25,991*
	68,31,554	12,46,102	1,35,268	41,931	82,54,855	41,589	82,13,266	26,60,24,269	5,39,02,286	1,48,26,139	21,98,980	33,69,51,674	16,97,979	33,52,53,695
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	*5,40,24,150*
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	82,13,266	...	...	...	...	...	...	28,12,29,545
Total converted into £ at R15 = £1							£ 547,551						£	18,748,636
India							£ 540,234						£	15,649,054
England							£ 7,317						£	3,099,582

No. 78.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1901-1902.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,039,882	12,039,882
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . £ 4,197,557 *Less*—Capital deposited by New Company . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL £	...	5,922,350	5,922,350
Grand Total £	...	39,472,243	39,472,243

N.—Ry. and Irrn. Capl. not charged to Revenue.

No 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

INDIA

PARTICULARS.	No. of Items.	Other Public Works.					Rajputana.			Baluchistan.		
		Director General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		£	R	R	R	R	R	R	R	R	R	R
DIRECTION.												
Chief Engineer and Secretariat.												
Director-General and Assistants	1	99,915	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	1,87,676	...	...	...	...	...	...	...	...	...	...
Upper and Lower Subordinates	3	51	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,07,453	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	5	20,545	...	...	...	...	...	...	...	...	...	...
Office Expenses	6	35,680	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	7	4,046	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	4,55,366	...	...	...	...	...	...	...	...	...	...
Superintending Engineers.												
Superintending Engineers and Assistants	10	...	...	...	...	...	19,265	...	19,265	...	...	...
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	1,700	...	...	14,163	...	14,163	...	...	...
Travelling Allowances	13	...	...	9	...	...	2,597	...	2,597	...	...	...
Office Expenses	14	...	...	98	...	...	5,572	...	5,572	...	...	...
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	16	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	...	...	1,807	...	...	41,597	...	41,597	...	...	...
TOTAL DIRECTION	18	4,55,366	...	1,807	...	...	41,597	...	41,597	...	...	...
CONSTRUCTION.												
Engineer Establishment	19	9,51,610	26,269	11,886	...	...	35 324	10,902	46,226	...	...	...
Upper Subordinates	20	3,36,969	9,887	10,920	...	7,769	6,572	...	6,572	...	2,969	2,969
Lower Subordinates	21	1,01,729	7,586	3,163	...	1,050	6,699	2,377	9,076	...	...	...
Petty Establishment	22	72,085	4,666	730	...	...	924	64	988	...	4,528	4,528
Office ditto	23	3,31,221	9,534	5,357	...	...	10,919	688	11,607	...	6 1	671
Medical ditto	24	...	...	..	...	...	...	...	...	...	...	...
Accountants	25	62,928	3 747	1,816	...	...	3,943	...	3,943	...	...	...
Travelling Allowances	26	1,99,787	10,375	8,342	...	170	8,830	2,397	11,227	...	3,234	3,234
Office Expenses	27	1,13,237	2,628	2,069	...	...	3,412	1,014	4,420	...	511	511
Presidency and Local Allowances	28	55,800	...	...	...	...	...	...	...	...	700	700
Presidency House-rent	29	2,124	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	22,27,490	74,692	44,283	...	8,989	76,623	17,442	94,065	...	12,613	12,613
ACCOUNTS.												
Examiners, Deputies and Assistants	31	41,247	...	...	...	...	8,287	...	8,287	...	...	...
Accountants	32	31,360	...	2,000	...	...	2,880	...	2,880	...	...	...
Office Establishment	33	38,238		...	...	...	6,323	...	6,323	...	...	...
Travelling Allowances	34	4,016	...	...	...	...	976	...	976	...	...	...
Office Expenses	35	4,110	...	...	...	...	1,053	...	1,053	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,19,571	...	2,000	...	...	19,519	...	19,519	...	...	...
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.												
REVENUE ESTABLISHMENT	39	...	...	...	...	...	...	...	...	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	40	...	...	...	...	...	..	1,142	1,142	...	...	...
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	41	...	...	...	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	42	(a)1,07,485	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	43	...	...	...	...	...	...	...	...	...	...	...
KOORKEE WORKSHOPS	44	2,19,881	...	...	...	...	1,900	...	1,900	...	...	...
	45	...	...	...	...	...	...	...	...	...	...	...
TOTAL, AMOUNT AUDITED	46	31,29,793	74,692	48,090	...	8,989	1,39,639	18,584	1,58,223	...	12,613	12,613
Add—Charges by other Branches and Departments, etc.	47	35,456	30,805	—40	3,698	...	910	28,910	29 820	41,348	9,754	51,102
TOTAL	48	31,65,249	1,05,497	48,050	3,698	8,989	1,40,549	47,494	1,88,043	41,348	22,367	63,715
Deduct—Charges to other Branches and Departments, etc.	49	4,30,921	5,070	—27	...	...	65,375	484	65 859	...	...	...
GRAND TOTAL	50	27,34,328	1,00,427	48,077	3,698	8,989	75,174	47,010	1,22,184	41,348	22,367	63,715

(a) In respect of the Irrigation Commission.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1902.

Railways.)

No. of Items.	GENERAL. Total. Other Public Works.	Irrigation.	Total.	Central Provinces. Other Public Works.	Irrigation.	Total.	Burma. Other Public Works.	Irrigation.	Total.	Assam. Other Public Works.	Carried Forward. Other Public Works.	Irrigation.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	99,915	...	99,915	...	...	...	...	...	...	...	99,915	...	99,915
2	1,87,076	...	1,87,676	...	...	...	51,901	...	51,901	...	2,39,577	...	2,39,577
3	51	...	51	...	...	...	...	...	...	...	51	...	51
4	1,07,453	...	1,07,453	...	...	...	66,693	...	66,693	...	1,74,146	...	1,74,146
5	20 545	...	20,545	...	...	...	1,817	...	1,817	...	22,362	...	22,362
6	35,680	...	35,680	...	...	...	6,469	...	6,469	...	42,149	...	42,149
7	4,046	...	4,046	...	...	...	1,114	...	1,114	...	5,160	...	5,160
8	...	...	...	...	...	...	...	...	...	...	...	...	...
9	4,55,366	...	4,55,366	...	...	...	1,27,994	...	1,27,994	...	5,83,360	...	5,83,360
10	19,265	...	19,265	30,128	8,994	39,122	1,00,755	...	1,00,755	38,317	1,88,465	8,994	1,97,459
11	...	...	...	...	...	...	14	...	14	...	14	...	14
12	15,863	...	15,863	55,353	16,246	71,599	85,272	...	85,272	21,980	1,78,468	16,246	1,94,714
13	2,606	...	2,606	5,489	1,395	6,884	12,495	...	12,495	2,376	22,966	1,395	24,361
14	5,670	...	5,670	17,231	11,080	28,311	14,512	...	14,512	4,236	41,649	11,080	52,729
15	...	...	...	...	..	...	579	...	579	1,779	2,358	...	2,358
16	...	...	...	...	...	...	...	...	...	...	...	...	...
17	43,404	...	43,404	1,08,201	37,715	1,45,916	2,13,627	...	2,13,627	68,688	4,33,920	37,715	4,71,635
18	4,98,770	...	4,98,770	1,08,201	37,715	1,45,916	3,41,621	...	3,41,621	68,688	10,17,280	37,715	10,54,995
19	10,25,089	10,902	10,35,991	1,05,014	372	1,05,386	4,24,217	47,644	4,71,861	93,339	16,47,659	58,918	17,06,577
20	3,72,117	2,969	3,75,086	56,129	182	56,311	1,95,542	6,017	2,01,559	1,01,219	7,25,007	9,168	7,34,175
21	1,20,227	2,377	1,22,604	45,024	139	45,163	87,336	15,514	1,02,850	24,660	2,77,247	18,030	2,95,277
22	78 405	4,592	82,997	11,543	...	11,543	25,088	3,516	28,604	21,670	1,36,706	8,108	1,44,814
23	3,57,031	1,359	3,58,390	64,277	142	64,419	2,04,466	19,678	2,24,144	86,826	7,12,600	21,179	7,33,779
24	...	...	...	...	...	...	4,641	3,685	8,326	...	4,641	3,685	8,326
25	72,434	...	72,434	15,526	...	15,526	45,161	4,380	49,541	13,160	1,46,281	4,380	1,50,661
26	2,27,504	5,631	2,33,135	58,956	149	59,105	1,83,186	17,046	2,00,232	65,675	5,35,321	22,826	5,58,147
27	1,21,346	1,525	1,22,871	16,171	14	16,185	41,370	3,615	44,985	18,681	1,97,568	5,154	2,02,722
28	55,800	700	56,500	...	...	...	1,58,832	13,520	1,72,352	40,119	2,54,751	14,220	2,68,971
29	2,124	...	2,124	...	...	...	...	...	...	...	2,124	...	2,124
30	24,32,077	30,055	24,62,132	3,72,640	998	3,73,638	13,69,839	1,34,615	15,04,454	4,65,349	46,39,905	1,65,668	48,05,573
31	49,534	...	49,534	6,824	...	6,824	31,675	...	31,675	11,150	99,183	...	99,183
32	36,240	...	36,240	6,574	...	6,574	28,001	...	28,001	10,829	81,644	...	81,644
33	44,561	...	44,561	15,838	...	15,838	44,933	...	44,933	15,477	1,20,809	...	1,20,809
34	5,592	...	5,592	2,021	...	2,021	4,602	...	4,602	3,427	15,642	...	15,642
35	5,163	...	5,163	5,657	...	5,657	2,554	...	2,554	4,370	17,744	...	17,744
36	...	...	...	...	...	...	5,341	...	5,341	3,547	8,888	...	8,888
37	...	...	...	...	...	...	...	...	...	...	...	...	...
38	1,41,090	...	1,41,090	36,914	...	36,914	1,17,106	...	1,17,106	48,800	3,43,910	...	3,43,910
39	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	1,142	1,142	...	...	...	...	...	...	...	..	1,142	1,142
41	...	...	..	...	...	...	...	3,37,522	3,37,522	...	...	3,37,522	3,37,522
42	1,07,485	...	1,07,485	...	49,126	49,126	...	...	...	...	1,07,485	49,126	1,56,611
43	...	...	..	...	...	...	...	...	...	...	...	...	...
44	2,21,781	...	2,21,781	..	...	...	...	...	--	...	2,21,781	..	2,21,781
45	...	...	...	...	...	...	...	...	...	...	...	...	...
46	34,01,203	31,197	34,32,400	5,17,755	87,839	6,05,594	18,28,566	4,72,137	23,00,703	5,82,837	63,30,361	5,91,173	69,21,534
47	1,12,177	38,664	1,50,841	4,515	5,375	9,890	2,995	49,964	52,959	2,000	1,21,687	94,003	2,15,690
48	35,13,380	69,861	35,83,241	5,22,270	93,214	6,15,484	18,31,561	5,22,101	23,53,662	5,84,837	64,52,048	6,85,176	71,37,224
49	*5,01,339*	*494*	*5,01,833*	*14,001*	*18*	*14,019*	*5,20,087*	*19,550*	*5,39,637*	*28,694*	*10,64,121*	*20,052*	*10,84,173*
50	30,12,041	69,377	30,81,418	5,08,269	93,196	6,01,465	13,11,474	5,02,551	18,14,025	5,56,193	53,87,927	6,65,124	60,53,051

N.—Ry. and Irrn. Capl. not charged to Reven. e.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	Brought forward. Other Public Works.	Brought forward. Irrigation.	Brought forward. Total.	Bengal. Other Public Works.	Bengal. Irrigation.	Bengal. Total.	United Provinces of Agra and Oudh. Other Public Works.	United Provinces of Agra and Oudh. Irrigation.	United Provinces of Agra and Oudh. Total.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. Total.
		R	R	R	R	R	R	R	R	R	R	R	R
DIRECTION, *Chief Engineer and Secretariat*													
Director-General and Assistants	1	99,915	...	99,915	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	2,39,577	...	2,39,577	1,08,329	...	1,08,329	49,190	44,806	93,996	60,216	74,121	1,34,337
Upper and Lower Subordinates	3	51	...	51	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,74,146	...	1,74,146	1,05,351	...	1,05,351	46,256	34,159	80,415	47,849	38,511	86,360
Travelling allowances	5	22,362	...	22,362	6,933	...	6,933	7,140	5,562	12,702	6,051	4,164	10,215
Office expenses	6	42,149	...	42,149	16,667	...	16,667	9,132	12,115	21,247	21,042	34,879	55,921
Presidency and local allowances	7	5,160	...	5,160	6,106	...	6,106	...	...	...	...	...	...
Presidency house-rent	8	...	...	...	1,229	...	1,229	...	...	...	...	...	...
TOTAL	9	5,83,360	...	5,83,360	2,44,615	...	2,44,615	1,11,718	96,642	2,08,360	1,35,158	1,51,675	2,86,833
Superintending Engineers.													
Superintending Engineers and Assistants	10	1 88,465	8,994	1,97,459	63,446	93,743	1,57,189	60,156	73,483	1,33,639	71,360	1,23,875	1,95,235
Upper and Lower Subordinates	11	14	...	14	1,339	476	1,815	...	50	50	3	...	3
Office and Petty Establishments	12	1,78,468	16,246	1,94,714	30,211	38,728	68,939	20,541	28 338	48,879	31,778	57,047	88,825
Travelling allowances	13	22,966	1,395	24,361	5,944	10,815	16,759	6,170	10,813	16,983	7,658	8,504	16,162
Office expenses	14	41,649	11,080	52,729	7,621	7,715	15,336	5,195	10,814	16,009	10,496	19,493	29,989
Presidency and local allowances	15	2,358	...	2,358	2,328	259	2,587	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	1,132	1,244	2,376	...	...	...	...	...	...
TOTAL	17	4,33,920	37,715	4,71,635	1,12,021	1,52,980	2,65,001	92,062	1,23,498	2,15,560	1,21,295	2,08,919	3,30,214
TOTAL DIRECTION	18	10,17,280	37,715	10,54,995	3,56,636	1,52,980	5,09,616	2,03,780	2,20,140	4,23,920	2,56,453	3,00,594	0,17,047
CONSTRUCTION.													
Engineer Establishment	19	16,47,659	58,918	17,06,577	1,31,213	2,11,232	3,42,445	2,34,778	3,08,084	5,42,862	2,72,977	5,96,375	8,69,352
Upper Subordinates	20	7,25,007	9,168	7,34,175	99,149	1,30,022	2,29,171	1,37,051	82,007	2,19,058	64,118	1,46,041	2,10,159
Lower Subordinates	21	2,77,247	18,030	2,95,277	26,653	87,443	1,14,096	52,127	92,424	1,44,551	40,558	1,43,345	1,83,903
Petty Establishment	22	1,36,706	8,108	1,44,814	9,908	34 875	44,783	7,938	64,242	72,180	17,323	1,31,607	1,48,930
Office ditto	23	7,12,600	21,179	7,33,779	71,736	94,209	1,65,945	1,23,758	1,02,764	2,26,522	81,231	2,04,982	2,86,213
Medical ditto	24	4,641	3,685	8,326	2,501	6,166	8,667	15,956	10,438	26,394	230	37,371	37,601
Accountants	25	1,46,281	4,380	1,50,661	14,169	29,013	43,182	20,316	26,936	47,252	22,157	40,537	62,694
Travelling allowances	26	5,35,321	22,826	5,58,147	54,286	1,21,866	1,76,152	1,11,941	1,47,366	2,59,307	83,396	2,13,424	2,96,820
Office expenses	27	1,97,568	5,154	2,02,722	14,551	26,967	41,518	25,965	48,189	74,154	36,544	77,237	1,13,781
Presidency and local allowances	28	2,54,751	14,220	2,68,971	6,852	2,865	9,717	...	...	...	998	...	998
Presidency house-rent	29	2,124	...	2,124	4,897	1,486	6,383	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	46,39,905	1,65,668	48,05,573	4,35,915	7,46,144	11,82,059	7,29,830	8,82,450	16,12,280	6,19,532	15,90,919	22,10,451
ACCOUNTS.													
Examiners, Deputies and Assistants	31	99,183	...	99,183	35,107	...	35,107	32,967	14,423	47,390	37,249	21,265	58,514
Accountants	32	81,644	...	81,644	28,365	...	28,365	25,906	13,610	39,516	35,717	20,391	56,108
Office Establishment	33	1,20,809	...	1,20,809	38,644	...	38,644	42,171	19,170	61,341	32,640	18,633	51,278
Travelling allowances	34	15,642	...	15,642	2,729	...	2,729	1,976	1,222	3,198	3,175	1,813	4,983
Office expenses	35	17,744	...	17,744	2,031	...	2,031	3,429	1,714	5,143	2,646	1,509	4,155
Presidency and local allowances	36	8,888	...	8,888	2,654	...	2,654	...	...	...	...	...	...
Presidency house-rent	37	...	...	...	2,488	...	2,488	...	...	...	...	...	...
TOTAL ACCOUNTS	38	3,43,910	...	3,43,910	1,12,018	...	1,12,018	1,06,440	50,139	1,56,588	1,11,427	63,611	1,75,038
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.													
RENEWUE ESTABLISHMENT	39	...	...	...	46,353	...	46,353	1,773	...	1,773	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	40	...	1,142	1,142	...	2,37,861	2,37,861	...	4,79,901	4,79,901	...	9,37,852	9,37,852
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	41	...	3,37,522	3,37,522	...	1,09,847	1,09,847	...	...	...	...	1,364	1,364
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	42	1,07,485	49,126	1,56,611	10,223	1,911	12,134	...	48,460	48,460	35,720	62,159	97,879
BARRACK DEPARTMENT	43	...	...	...	...	...	...	...	...	...	...	14,684	14,684
ROORKEE WORKSHOPS	44	2,21,781	...	2,21,781	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	45	...	...	...	...	...	...	37,290	...	37,290	...	...	...
	46	63,30,361	5,91,173	69,21,534	9,61,145	12,48,743	22,09,888	10,79,122	16,81,090	27,60,212	10,23,132	30,31,183	40,54,315
Add—Charges by other Branches and Departments, etc.													
TOTAL	47	1,21,687	94,003	2,15,690	1,41,833	1,35,999	2,77,832	1,123	...	1,123	2,306	...	2,306
Deduct—Charges to other Branches and Departments, etc.	48	64,52,048	6,85,176	71,37,224	11,02,978	13,84,742	24 87,720	10,80,245	16,81,090	27,61,335	10,25,438	30,31,183	40,56,621
	49	*10,64,121*	*20,052*	*10,84,173*	*30,623*	*2,27,357*	*2,57 080*	*51,807*	*765*	*52,572*	*99,673*	*1,23,222*	*2,22,895*
TOTAL	50	53,87,927	6,65,124	60,53,051	10,72,355	11,57,385	22,29,740	10,28,438	16,80,325	27,08,763	9,25,765	29,07,961	*38,33,726*

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1902—*continued.*

Railways.)

No. of Items.	N.-W. Frontier Province.			Madras.			Bombay.			Grand Total.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	...	...	...	...	...	...	99,915	...	99,915
2	...	...	...	1,01,510	...	1,01,510	52,580	...	52,580	6,11,402	1,18,927	7,30,329
3	...	...	...	6,240	...	6,240	4,321	...	4,321	10,612	...	10,612
4	...	...	...	80,900	...	80,900	41,489	...	41,489	4,95,991	72,670	5,68,661
5	...	...	...	8,548	...	8,548	2,801	...	2,801	53,835	9,726	63,561
6	...	...	...	10,756	...	10,756	9,856	...	9,856	1,09,602	46,994	1,56,596
7	...	...	...	...	...	...	116	...	116	11,382	...	11,382
8	...	...	...	...	...	...	570	...	570	1,799	...	1,799
9	...	..	...	2,07,954	...	2,07,954	1,11,733	...	1,11,733	13,94,538	2,48,317	16,42,855
10	...	...	...	1,30,317	...	1,30,317	43,718	82,392	1,26,110	5,57,462	3,82,487	9,39,949
11	...	...	...	2,502	...	2,502	5,419	17,386	22,805	9,277	17,912	27,189
12	...	...	...	59,882	...	59,882	15,423	35,558	50,981	3,36,303	1,75,917	5,12,220
13	...	...	...	11,889	...	11,889	7,024	16,214	23,238	61,651	47,741	1,09,392
14	...	...	...	6,357	...	6,357	4,422	13,351	17,773	75,740	62,453	1,38,193
15	...	...	...	...	...	...	420	161	581	5,106	420	5,526
16	...	...	...	...	...	...	746	626	1,372	1,878	1,870	3,748
17	...	...	...	2,10,947	...	2,10,947	77,172	1,65,688	2,42,800	10,47,417	6,88,800	17,36,217
18	...	...	...	4,18,901	...	4,18,901	1,88,905	1,65,688	3,54,593	24,41,955	9,37,117	33,79,072
19	8,802	5,973	14,775	4,74,743	...	4,74,743	2,56,467	3,18,795	5,75,262	30,26,639	14,99,377	45,26,016
20	2,589	1,735	4,324	4,84,310	...	4,84,310	1,92,757	1,95,257	3,88,014	17,04,981	5,64,230	22,69,211
21	1,724	1,286	3,010	42,299	...	42,299	36,963	39,596	76,559	4,77,571	3,82,124	8,59,695
22	458	2,119	2,577	1,71,696	...	1,71,696	19,359	42,146	61,505	3,63,388	2,83,097	6,46,485
23	1,717	2,952	4,669	2,52,794	...	2,52,794	95,066	1,04,179	1,99,245	13,38,902	5,30,205	18,69,167
24	114	364	478	...	...	...	...	297	297	23,442	58,321	81,763
25	503	546	1,049	46,496	...	46,496	32,068	28,455	60,523	2,81,990	1,29,867	4,11,857
26	4,649	2,788	7,437	2,62,407	...	2,62,407	99,550	1,39,687	2,39,237	11,51,550	6,47,957	17,99,507
27	1	775	776	45,710	...	45,710	39,203	55,968	95,171	3,59,542	2,14,290	5,73,832
28	...	...	...	...	...	...	4,310	...	4,310	2,66,911	17,085	2,83,996
29	...	...	...	...	...	...	2,006	—197	1,809	9,027	1,289	10,316
30	20,557	18,538	39,095	17,80,455	..	17,80,455	7,77,749	9,24,183	17,01,932	90,03,943	43,27,902	1,33,31,845
31	...	...	...	41,762	...	41,762	44,680	...	44,680	2,90,948	35,688	3,26,636
32	...	...	...	48,490	...	48,490	28,505	...	28,505	2,48,627	34,001	2,82,028
33	...	...	...	31,600	...	31,600	33,629	...	33,629	2,99,493	37,803	3,37,296
34	...	...	...	3,339	...	3,339	2,836	...	2,836	29,697	3,035	32,732
35	...	...	...	2,968	...	2,968	2,101	...	2,101	30,919	3,223	34,142
36	...	...	...	...	...	...	6,976	...	6,976	18,518	...	18,518
37	...	...	...	...	...	...	3,187	...	3,187	5,675	..	5,675
38	...	...	.	1,28,159	...	1,28,159	1,21,914	...	1,21,914	9,23,877	1,13,750	10,37,627
39	...	...	...	...	..	...	...	...	...	48,126	...	48,126
40	...	9,279	9,279	...	...	...	8,202	48,096	56,298	8,202	17,14,131	17,22,333
41	...	...	...	...	...	...	...	...	...	...	4,48,733	4,48,733
42	...	1,145	1,145	45,850	42,642	88,492	25,035	9,160	34,195	2,24,313	2,14,603	4,38,916
43	...	...	...	...	...	...	...	...	...	...	14,684	14,684
44	...	...	...	...	...	...	...	...	...	2,21,781	...	2,21,781
45	...	...	...	...	...	...	...	...	...	37,290	...	37,290
46	20,557	28,962	49,519	23,73,365	42,642	24,16,007	11,21,805	11,47,127	22,68,932	1,29,09,487	77,70,920	2,06,80,407
47	1,04,816	3,654	1,08,470	—8,831	15,21,396	15,12,565	1,51,315	1,60,096	3,11,411	5,14,240	19,15,148	24,29,397
48	1,25,373	32,616	1,57,989	23,64,534	15,64,038	39,28,572	12,73,120	13,07,223	25,80,343	1,34,28,730	96,86,068	2,31,09,804
49	*185*	...	*185*	*17,06,488*	*—508*	*17,05,980*	*1,72,568*	*2,09,643*	*3,82,211*	*31,25,465*	*5,80,531*	*37,05,996*
50	1,25,188	32,616	1,57,804	6,58,046	15,64,546	22,22,592	11,00,552	10,97,580	21,98,132	1,02,98,271	91,05,537	1,94,03,808

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	No of Items.	Reference to Detailed Account. (*See* also page 23.	Director-General, Military Works.)	Central India.	Coorg.	Hyderabad.	Port Blair.	INDIA, Rajputana.
		Page.	R	R	R	R	R	R
WORKS AND REPAIRS.								
FAMINE RELIEF AND INSURANCE . . Original Works	1	126	...	1,342	...	...	...	1,580
IRRIGATION.								
(*Imperial, Provincial and Local.*)								
Minor Works and Navigation, Capital Original Works .	2	159 to 161	...	...	...	...	...	32,727
Ditto, Revenue Original Works .	3		...	...	...	...	...	1,220
Ditto, Revenue Repairs . .	4		...	...	...	...	...	21,482
Minor Works and Navigation and Agricultural. Original Works	5		...	...	...	...	...	1,328
Minor Works and Navigation and Agricultural. Repairs . .	6		...	...	...	...	...	...
OTHER PUBLIC WORKS.								
Imperial . . . . . Original Works	7	173 & 174	67,17,204	49,881	62,267	9,085	95,050	90,612
Imperial . . . . . Repairs . .	8		30,63,743	1,20,335	1,14,320	7,063	13,867	91,089
Provincial . . . . . Original Works .	9	176	...	...	...	...	...	...
Provincial . . . . . Repairs . .	10		...	...	...	...	...	...
Incorporated Local . . . . Original Works .	11		...	...	13,067	...	...	41
Incorporated Local . . . . Repairs . .	12		...	...	11,335	...	...	13,741
IRRIGATION.								
(*Imperial and Provincial.*)								
Major Works—Working Expenses . Original Works	13	148 & 149	...	...	...	...	...	...
Major Works—Working Expenses . Repairs .	14		...	...	...	...	...	...
Capital Outlay on Irrigation Works . Original Works	15	232 to 234	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS .	16		97,80,947	1,71,558	2,00,989	16,148	1,08,917	2,53,820
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	17	126	1,07,485	...	...	...	...	16,958
IRRIGATION.								
(*Imperial, Provincial and Local.*)								
Minor Works and Navigation, Capital Establishment .	18	159 to 161	...	...	...	...	...	16,670
Minor Works and Navigation, Revenue Establishment	19		...	...	...	...	...	12,706
Minor Works and Navigation and Agricultural Establishment	20		...	...	...	...	...	676
OTHER PUBLIC WORKS.	20	173 & 174						
Imperial Establishment	21		26,26,843	1,00,427	42,471	3,698	8,989	73,796
Provincial ditto	22	176	...	...	...	...	...	...
Incorporated Local ditto	23		...	...	5,606	...	...	1,378
IRRIGATION.								
(*Imperial and Provincial.*)								
Major Works—Working Expenses, Establishment . .	24	148 & 149	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto . . .	25	232 & 233	...	...	...	...	...	...
TOTAL ESTABLISHMENT .	26		27,34,328	1,00,427	48,077	3,698	8,989	1,22,184
Deduct—Charges for Roorkee Workshops . . .	27	236	...	...	...	...	...	...
NET TOTAL ESTABLISHMENT .	28		27,34,328	1,00,427	48,077	3,698	8,989	1,22,184
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	29		27·96	58·54	23·92	22·90	8·25	48·14

(*a*) Including Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1902.

Railways.)

GENERAL.												
No. of Items.	Baluchistan.	TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
1	...	2,922	72,370	...	...	1,06,617	18,570	12,735	..	48,757	1,72,520	4,34,491
2	31,410	64,137	...	5,078	...	1,60,765	33,986	88,896	4,854	2,04,292	1,09,753	6,71,761
3	...	1,220	...	13,563	...	2,904	16,583	77,310	...	42,813	57,219	2,11,612
4	9,623	31,105	...	1,00,353	...	1,71,510	89,476	2,44,030	6,615	2,33,930	2,94,368	11,71,387
5	471	1,799	...	9,03,579	...	87,090	67,348	1,24,046	4,603	4,57,838	2,73,337	19,19,640
6	...	...	...	4,30,000	...	4,69,000	23,814	2,18,118	392	13,81,625	9,52,925	34,75,874
7	96,581	71,20,680	41,700	1,76,960	87,406	22,68,778	1,87,722	8,00,851	4,46,008	64,037	3,56,586	1,15,50,728
8	1,07,498	35,17,915	10,794	2,97,811	64,754	2,05,729	79,258	2,79,911	1,63,273	66,137	1,69,546	48,55,128
9	...	...	7,29,456	43,36,314	5,89,835	19,38,995	19,19,581	13,99,532	...	16,85,616	12,65,498	1,38,04,827
10	...	...	7,25,454	24,15,789	6,43,045	14,47,150	12,69,623	10,78,195	...	5,24,168	12,20,454	93,24,478
11	...	13,108	27,539	2,56,898	2,17,447	...	6,15,239	18,632		728	1,79,695	13,29,286
12	...	25,076	80,263	2,28,850	3,60,758	...	9,44,777	348	...	26,777	5,80,642	22,47,491
13	...	...	...	...	...	34,991	2,96,013	3,44,490	...	1,07,058	20,274	8,02,826
14	...	...	...	...	...	3,57,099	12,38,561	18,32,685	11,056	6,42,669	4,63,997	45,46,067
15	...	...	...	10,34,652	...	...	2,60,883	31,78,136	...	6,00,755	17,57,128	68,31,554
16	2,45,583	1,07,77,962	16,87,576	1,01,99,847	19,63,845	72,50,628	70,61,434	96,97,915	6,36,801	60,87,200	78,73,942	6,32,37,150
17	5,779	1,30,222	93,196	...	...	59,263	48,709	2,929	...	52,266	81,811	4,68,396
18	1,497	18,167	...	1,168	...	32,747	5,925	39,952	1,113	43,055	26,197	1,68,324
19	8,589	21,295	...	24,684	...	1,01,533	1,02,123	1,86,302	5,209	72,469	1,04,187	6,17,802
20	6,502	7,178	...	3,11,670	...	2,86,205	7,376	2,02,925	2,101	6,63,428	3,66,306	18,47,189
21	41,348	28,97,572	5,881	1,09,430	34,221	2,10,836	59,010	1,67,855	1,25,188	26,946	81,325	37,18,264
22	...	...	5,02,388	10,93,480	4,54,516	8,61,519	5,73,828	7,57,902	...	6,26,026	9,27,606	57,97,265
23	...	6,984	...	1,08,564	67,406	...	3,95,600	8	...	5,074	91,621	6,75,257
24	...	...	..	...	...	6,77,637	14,59,582	19,01,370	24,193	6,36,381	1,66,046	48,65,209
25	...	...	..	1,65,029	...	...	56,610	5,74,483	...	96,947	3,53,033	12,46,102
26	63,715	30,81,418	6,01,465	18,14,025	5,56,143	22,29,740	27,08,763	38,33,726	1,57,804	22,22,592	21,98,132	1,94,03,808
27	...	...	...	...	...	...	*37,290*	...	...	...	...	*37,290*
28	63,715	30,81,418	6,01,465	18,14,025	5,56,143	22,29,740	26,71,473	38,33,726	1,57,804	22,22,592	21,98,132	1,93,66,518
29	25·94	28·59	35·64	17·78	28·32	30·75	37·83	39·53	24·78	36·53	27·92	30·62

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 80A—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the Year ended

(Excluding

PARTICULARS.	No. of Items.	India, General. Other Public Works. Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Balu-chistan. Other Public Works.	Irrigation.	Total.	Rajputana. Other Public Works.	Irrigation.	Total.	Central Provinces. Other Public Works.	Irrigation.	Total.	Burma. Other Public Works.	Irrigation.	Total.	Assam. Other Public Works.	Ben. Other Public Works.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
NEW SUPPLIES.																			
Surveying and mathematical instruments	1	4,809	58	...	...	...	...	...	256	...	256	1,868	903	2,771	13,231	4,734	17,965	186	12,088
Machinery including navgation plant	2	19,607	6,320	963	...	...	...	...	1,303	...	1,303	13,700	4,094	17,794	139,253	29,894	1,69,147	838	10,473
Tools	3	21,966	80	3,556	...	...	...	...	48	...	48	286	1,910	2,196	33,034	—427	32,607	10,273	6,936
Plant	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office, etc, furniture	5	6,670	64	283	...	...	...	...	279	...	279	189	...	189	40,592	4,467	45,059	498	1,064
Camp equipage	6	4,696	...	1,111	...	...	...	...	...	...	...	24	485	509	1,561	—99	1,462	...	775
Live-stock	7	...	...	...	...	...	...	...	...	...	...	...	297	297	11,959	...	11,959	...	...
Miscellaneous	8	...	...	...	...	...	...	...	...	3,763	3,763	...	...	...	...	...	...	...	...
TOTAL NEW SUPPLIES	9	57,748	6,522	5,913	...	...	...	...	1,886	3,763	5,649	16,067	7,689	23,756	2,39,630	38,569	2,78,199	11,795	31,336
Repairs and carriage	10	40,008	2,083	2,566	...	...	842	842	1,800	...	1,800	8,891	1,024	9,915	86,287	12,879	99,166	5,942	11,651
TOTAL	11	97,756	8,605	8,479	...	...	842	842	3,686	3,763	7,449	24,958	8,713	33,671	3,25,917	51,448	3,77,365	17,737	42,987
Add—Charges by other Branches and Departments	12	2,299	...	...	241	2,512	...	2,512	...	...	...	...	151	151	...	85,606	85,606		4,234
TOTAL	13	1,00,055	8,605	8,479	241	2,512	842	3,354	3,686	3,763	7,449	24,958	8,864	33,822	3,25,917	1,37,054	4,62,971	17,737	47,221
Deduct—Charges to other Branches and Departments	14	12,553	361	...	...	...	...	...	252	...	252	160	...	160	1,59,014	1,629	1,60,643	458	262
GRAND TOTAL	15	87,502	8,244	8,479	241	2,512	842	3,354	3,434	3,763	7,197	24,798	8,864	33,662	1,66,903	1,35,425	3,02,328	17,279	46,959
DISTRIBUTION OF THE FOREGOING—																			
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	495	495	...	4,324	4,324	...	8,864	8,864	...	...	...	...	...
IRRIGATION— (*Imperial, Provincial, and Local*)																			
Minor Works and Navigation, Capital	17	...	...	...	...	...	347	347	...	...	...	...	...	...	...	76	76	...	...
Minor Works and Navigation, Revenue	18	...	...	...	...	...	...	...	...	—561	—561	...	...	...	...	3,155	3,155	...	...
Minor Irrigation and Agricultural Works	19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	82,375	82,375	...	...
OTHER PUBLIC WORKS—																			
Imperial	20	87,502	8,244	8,113	241	2,512	...	2,512	3,227	...	3,227	383	...	383	6,916	...	6,916	2,231	13,097
Provincial	21	...	...	...	...	...	...	...	...	...	...	24,415	...	24,415	1,52,201	...	1,52,201	13,178	33,862
Incorporated Local	22	...	...	366	...	...	...	...	207	...	207	...	...	...	7,786	...	7,786	1,870	...
IRRIGATION— (*Imperial and Provincial.*)																			
Major Works, Working Expenses	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	49,819	49,819	...	...
TOTAL AS ABOVE	25	87,502	8,244	8,479	241	2,512	842	3,354	3,434	3,763	7,197	24,798	8,864	33,662	1,66,903	1,35,425	3,02,328	17,279	46,959

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1902.

Railways.)

No. of Items.	GAL. Irrigation.	GAL. TOTAL.	UNITED PROVINCES OF AGRA AND OUDH. Other Public Works.	UNITED PROVINCES OF AGRA AND OUDH. Irrigation.	UNITED PROVINCES OF AGRA AND OUDH. TOTAL.	PUNJAB. Other Public Works.	PUNJAB. Irrigation.	PUNJAB. TOTAL.	NORTH-WEST FRONTIER PROVINCE. Other Public Works.	NORTH-WEST FRONTIER PROVINCE. Irrigation.	NORTH-WEST FRONTIER PROVINCE. TOTAL.	MADRAS. Other Public Works.	MADRAS. Irrigation.	MADRAS. TOTAL.	BOMBAY. Other Public Works.	BOMBAY. Irrigation.	BOMBAY. TOTAL.	GRAND TOTAL. Other Public Works.	GRAND TOTAL. Irrigation.	GRAND TOTAL. TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	12,088	4,000	1,349	5,349	1,520	...	1,520	...	...	...	4,073	...	4,073	4,323	27,812	32,135	46,412	34,798	81,210
2	12,634	23,107	1,037	4,931	5,968	...	...	...	...	...	...	6,936	24,554	31,490	12,132	43,444	55,576	2,12,562	1,19,551	3,32,113
3	..	6,936	7,164	9,367	16,531	-7,925	...	-7,925	...	...	...	25,062	...	25,002	4,781	3,085	7,866	1,05,261	13,935	1,19,196
4	...	...	395	...	395	3,468	...	3,468	...	...	...	...	5,531	5,531	...	...	...	3,863	5,531	9,394
5	...	1,064	1,910	5,314	7,224	2,379	...	2,379	...	...	...	4,730	...	4,730	1,634	7,640	9,274	60,292	17,421	77,713
6	...	775	718	6,200	6,918	284	...	284	...	...	...	1,262	...	1,262	894	6,690	7,584	11,325	13,276	24,601
7	...	...	232	...	232	171	...	171	...	...	...	...	...	...	437	159	596	12,799	456	13,255
8	1,05,294	1,05,294	...	...	...	...	61,571	61,571	...	342	342	...	14,721	14,721	...	...	...	...	1,85,691	1,85,691
9	1,17,928	1,49,264	15,456	27,161	42,617	—103	61,571	61,468	...	342	342	42,063	44,806	86,869	24,201	88,830	1,13,031	4,52,514	3,90,659	8,43,173
10	1,16,416	1,28,067	6,084	18,409	24,493	10,229	42,353	52,582	...	236	236	38,485	76,974	1,15,459	22,232	16,322	38,554	2,36,258	2,85,455	5,21,713
11	2,34,344	2,77,331	21,540	45,570	67,110	10,126	1,03,924	1,14,050	...	578	578	80,548	1,21,780	2,02,328	46,433	1,05,152	1,51,585	6,88,772	6,76,114	13,64,886
12	...	4,234	—416	...	—416	150	...	150	6,793	...	6,793	64	23,905	23,969	7,982	1,235	9,217	23,859	1,10,897	1,34,756
13	2,34,344	2,81,565	21,124	45,570	66,694	10,276	1,03,924	1,14,200	6,793	578	7,371	80,612	1,45,685	2,26,297	54,415	1,06,387	1,60,802	7,12,631	7,87,011	14,99,642
14	36	298	23	50	73	1,956	—7,641	—5,685	...	...	...	34,607	25	34,632	6,716	7,016	13,732	2,16,362	1,115	2,17,477
15	2,34,308	2,81,267	21,101	45,520	66,621	8,320	1,11,565	1,19,885	6,793	578	7,371	46,005	1,45,660	1,91,665	47,699	99,371	1,47,070	4,96,269	7,85,896	12,82,165
16	1,15,522	1,15,522	...	595	595	...	191	191	...	...	...	...	4,896	4,896	...	3,301	3,301	...	1,38,188	1,38,188
17	—780	—780	...	386	386	...	3,155	3,155	...	72	72	...	187	187	...	3,298	3,298	...	6,741	6,741
18	37,744	37,744	...	1,179	1,179	...	2,881	2,881	...	20	20	...	5,424	5,424	...	5,492	5,492	...	55,334	55,334
19	22,918	22,918	...	474	474	...	4,440	4,440	...	74	74	...	26,964	26,964	...	51,742	51,742	...	1,88,987	1,88,987
20	...	13,097	3,838	...	3,838	9,997	...	9,997	6,793	...	6,793	1,745	...	1,745	5,249	...	5,249	1,60,088	...	1,60,088
21	...	33,862	-11,937	...	—11,937	-2,108	...	—2,108	...	...	...	43,526	...	43,526	32,273	...	32,273	2,85,410	...	2,85,410
22	...	...	29,200	...	29,200	431	...	431	...	...	...	734	...	734	10,177	...	10,177	50,771	...	50,771
23	58,904	58,904	...	39,189	39,189	...	55,348	55,348	...	412	412	...	95,976	95,976	...	11,549	11,549	...	2,61,378	2,61,378
24	...	...	...	3,697	3,697	...	45,550	45,550	...	...	...	...	12,213	12,213	...	23,989	23,989	...	1,35,268	1,35,268
25	2,34,308	2,81,267	21,101	45,520	66,621	8,320	1,11,565	1,19,885	6,793	578	7,371	46,005	1,45,660	1,91,665	47,699	99,371	1,47,070	4,96,269	7,85,896	12,82,165

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 81.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	Bengal Central.†	South Behar.	Mymensingh-Jamalpur.	Brahmaputra-Sultanpur.	Bengal-Nagpur.	Burma.
							STATE.
DURING THE YEAR 1901-1902.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	12,582	13,313	18,066	...	...
England	...	...	...	...	...	...	...
Debentures:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	400,000	...
Debenture Stock:							
England	...	...	...	...	...	...	759,664
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	12,582	13,313	18,066	400,000	759,664
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	12,582	13,313	18,066	400,000	759,664
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	−27,652	2,711	−4,589	13,187	12,998	505,222	375,595
England	28,096	9,887	...	...	...	458,261	236,620
C. TOTAL	444	12,598	−4,589	13,187	12,998	963,483	612,215
Repayments:							
India	...	...	...	...	...	...	...
England	444	89	...	...	...	4,996	318
D. TOTAL	444	89	...	...	...	4,996	318
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	12,509	−4,589	13,187	12,998	958,487	611,897
A. + D. TOTAL RECEIPTS	444	89	12,582	13,313	18,066	404,996	759,982
B. + C. TOTAL PAYMENTS	444	12,598	−4,589	13,187	12,998	963,483	612,215
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	....	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £ 1)	...	3,939	...	...	...	515,381	...
TO 31ST MARCH 1902.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	399,401	141,380	185,702	...	...
England	1,500,000	500,000	...	...	...	3,000,000	2,000,000
Debentures:							
Nominal amount	1,360,000	...	...	...	...	3,755,000	...
Cash received ‖	1,357,750	...	...	...	...	3,752,500	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	1,250,000
Cash received	...	...	...	...	...	...	(a)759 664
Capital not bearing Interest:							
India	...	...	...	...	...		...
England	15,385	...	...	...	...	17,600	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,873,135	500,000	399,401	141,380	185,702	6,770,100	2,759,664
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	...	...	2,760,000	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £ 1)	...	3,939	...	...	...	3,783,541	...
ON ACCOUNT OF CAPITAL EXPENDITURE:	2,873,135	1,003,939	399,401	141,380	185,702	13,313,641	2,759,664
Net Payments:							
India	1,662,745	397,669	456,269	141,226	178,165	8,482,379	1,743,447
England	1,210,390	606,270	...	...	...	4,837,521	1,072,279
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(b) 2,873,135	1,003,939	456,269	141,226	178,165	13,319,900	2,815,726
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	...	154	7,537	...	...
At Debit	...	...	56,868	...	...	6,259	56,062

* Excluding East Indian Railway Company, South Indian

† Although for convenience classed among the State Railways,

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State

§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum

‖ Excluding premium, which is included

¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000,

(a) Sum received to 31st March 1902 in respect of £1,250,000

(b) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1901-1902; the RECEIPTS and March 1902; and the BALANCES at that date.

Indian Midland.	Rohilkund and Kumaon.‡	Hardwar-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmedabad-Parantij.	Tapti Valley.	Sabarmati-Dholka Railway.	TOTAL.	GUARANTEED. Bombay, Baroda and Central India.	Madras.	TOTAL.	GRAND TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£
...	...	3,870	...	...	*—5,333*	2,533	45,031	...	...	...	45,031
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
500,000	...	...	...	...	...	...	900,000	300,000	300,000	600,000	1,500,000
...	...	...	...	...	...	...	759,664	...	...	...	759,664
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	35	...	35	35
500,000	...	3,870	...	...	*—5,333*	2,533	1,704,695	300,035	300,000	600,035	2,304,730
...	...	...	...	...	...	...	...	...	...	...	...
500,000	...	3,870	...	...	*—5,333*	2,533	1,704,695	300,035	300,000	600,035	2,304,730
—64,798	*—462*	2,113	*—40,220*	773	1,133	2,015	778,026	330,390	623,085	953,475	1,731,501
229,331	32,907	...	50,682	...	...	...	1,045,784	302,360	169,593	471,953	1,517,737
164,533	32,445	2,113	10,462	773	1,133	2,015	1,823,810	632,750	792,678	1,425,428	3,249,238
...	...	...	...	...	...	...	...	377,375	420,729	798,104	798,104
107	28	...	148	...	...	...	6,130	1,174	617	1,791	7,921
107	28	...	148	...	...	...	6,130	378,549	421,346	799,895	806,025
164,426	32,417	2,113	10,314	773	1,133	2,015	1,817,680	254,201	371,332	625,533	2,443,213
500,107	28	3,870	148	...	*—5,333*	2,533	1,710,825	678,584	721,346	1,399,930	3,110,755
164,533	32,445	2,113	10,462	773	1,133	2,015	1,823,810	632,750	792,678	1,425,428	3,249,238
...	...	...	...	...	...	...	...	...	...	...	...
848	32,417	...	...	...	...	...	552,585	...	...	...	552,585
...	...	174,870	8,460	121,267	784,667	2,533	1,818,280	21,672	...	21,672	1,839,952
3,000,000	200,000	...	3,491,540	...	...	...	13,691,540	7,528,628	10,257,630	17,786,258	31,477,798
3,654,100	*§147,000*	...	*1,093,100*	...	...	...	*10,009,200*	*3,005,400*	*1,574,500*	*4,579,900*	*14,589,100*
3,654,100	§160,837	...	1,092,350	...	...	...	10,017,537	3,004,400	1,570,997	4,575,397	14,592,934
...	...	...	*1,200,000*	...	...	...	*2,450,000*	...	...	...	*2,450,000*
...	...	...	¶1,200,000	...	...	...	1,959,664	...	...	...	1,959,664
...	...	...	34	...	...	...	34	..	...	...	34
—5,977	...	...	54,923	...	...	..	81,931	28,766	9,761	38,527	120,458
6,648,123	360,837	174,870	5,847,307	121,267	784,667	2,533	27,568,986	10,583,466	11,838,388	22,421,854	49,990,840
1,345,000	...	...	2,129,900	...	...	...	6,734,900	...	...	...	6,734,900
486,220	214,605	...	...	...	...	...	4,488,305	...	...	...	4,488,305
8,479,343	575,442	174,870	7,977,207	121,267	784,667	2,533	38,792,191	10,583,466	11,838,388	22,421,854	61,214,045
5,083,166	205,357	174,150	5,849,596	120,874	784,157	2,015	25,281,215	2,058,850	4,219,726	6,278,576	31,559,791
3,180,767	370,085	...	2,106,175	...	...	...	13,383,487	8,593,262	7,759,579	16,352,841	29,736,328
8,263,933	575,442	174,150	7,955,771	120,874	784,157	2,015	38,664,702	10,652,112	11,979,305	22,631,417	61,296,119
215,410	...	720	21,436	393	510	518	246,678	...	...	...	246,678
...	...	...	...	...	...	...	119,189	68,646	140,917	209,563	328,752

Railway Company, Limited, and Great Indian Peninsula Railway Company.
this Line is the property of the Bengal Central Railway Company.
Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.
was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Debenture Stock issued by the Company in February 1902.
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, respectively.

N.—Ry. & Irrn. Capl. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Exchange Compensation Allowance.

Expenditure £306,825.

	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Amount of each Account. Expenditure.
					£
Exchange Compensation Allowance.	82	Expenditure	249	...	306,825

No. 82.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1902.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues:														
Land Revenue	3,015	16,037	41,561	9,963	49,614	52,122	34,141	3,322	57,345	33,321	3,00,441	9,754	2,89,811	876
Opium	...	...	...	...	19,272	...	...	...	...	...	19,272	19,272	...	...
Salt	7,786	...	...	...	741	...	...	...	8,129	9,283	25,939	23,907	2,032	...
Stamps	...	...	...	...	1,118	...	...	...	161	...	1,279	320	959	...
Excise	263	...	186	...	1,519	...	...	...	5,419	1,079	8,466	5,988	2,478	...
Customs	...	...	2,076	...	10,973	...	...	...	2,763	9,366	25,178	9,366	15,812	...
Assessed Taxes	...	...	94	...	700	...	...	...	...	...	794	397	397	...
Forest	7,444	8,129	19,530	4,323	6,330	8,825	5,548	178	13,696	11,717	85,720	46,670	39,050	...
TOTAL	18,508	24,166	63,447	14,286	90,267	60,947	39,689	3,500	87,513	64,766	4,67,089	1,15,674	3,50,539	876
Post Office	17,244	...	...	...	...	...	...	...	...	...	17,244	17,244	...	...
Telegraph	51,211	...	...	...	...	...	...	...	...	...	51,211	51,211	...	...
Mint	5,530	...	...	...	...	...	...	...	...	6,692	12,222	12,222	...	...
Salaries and Expenses of Civil Departments:														
General Administation	57,536	13,339	25,089	7,965	35,190	33,827	26,532	1,780	17,372	26,571	2,45,201	76,840	1,68,361	...
Law and Justice—Courts of Law	5,105	15,179	47,372	10,060	1,05,356	95,288	60,114	3,310	56,028	69,535	4,67,347	8,415	4,58,932	...
Law and Justice—Jails	9,409	1,482	2,511	...	8,251	6,325	3,675	...	2,833	5,027	39,513	9,409	30,104	...
Police	4,858	11,212	52,002	8,727	36,452	34,533	23,705	1,801	25,492	32,773	2,31,555	6,659	2,24,243	653
Marine	33,041	...	4,050	...	7,127	...	...	...	410	895	45,523	33,041	12,482	...
Education	1,162	2,941	3,850	998	18,663	11,421	5,574	...	13,765	12,123	70,497	1,162	69,324	11
Ecclesiastical	4,292	1,726	3,419	650	7,834	10,127	9,670	575	13,222	12,924	64,439	64,439	...	...
Medical	5,736	5,941	7,221	3,983	30,866	28,417	17,475	685	23,965	34,384	1,58,673	6,421	1,52,252	...
Political	72,489	1,468	6,101	3,979	889	1,480	18,564	4,283	2,253	23,157	1,34,663	1,10,864	23,799	...
Scientific and other Minor Departments	51,635	129	750	352	6,070	1,820	2,262	...	3,691	2,877	69,586	59,490	9,676	420
TOTAL	2,45,263	53,417	1,52,365	36,714	2,56,698	2,23,238	1,67,571	12,434	1,59,031	2,20,266	15,26,997	3,76,740	11,49,173	1,084

Miscellaneous Civil Charges:														
Civil Furlough and Absentee Allowances	195	...	...	...	20	...	...	...	65	...	280	280	...	...
Stationery and Printing . . .	1,344	247	637	431	893	767	...	...	1,387	...	5,706	1,344	4,362	...
Miscellaneous	...	...	...	...	635	...	56	...	447	150	1,288	...	1,288	...
TOTAL .	1,539	247	637	431	1,548	767	56	..	1,899	150	7,274	1,624	5,650	...
Famine Relief and Insurance:														
Famine Relief	159	—42	...	...	22	...	...	...	...	1,421	1,560	1,538	22	...
Construction of Protective Irrigation Works	625	790	...	...	1,757	156	...	...	774	974	5,076	5,076	...	...
TOTAL .	784	748	...	...	1,779	156	...	...	774	2,395	6,636	6,614	22	...
Railway Revenue Account:														
State Railways: Working Expenses .	1,27,891	21,604	16,355	9,728	36,228	16,375	41,674	...	22,024	75,549	3,67,428	3,67,428	...	...
Guaranteed Railways: Surplus Profits, Land and Supervision	...	...	2,471	...	7,422	4,325	...	...	3,793	4,631	22,642	22,642	...	...
Miscellaneous Railway Expenditure	2,011	...	1,054	...	724	535	2,745	...	1,521	...	8,590	8,339	251	...
TOTAL .	1,29,902	21,604	19,880	9,728	44,374	21,235	44,419	...	27,338	80,180	3,98,660	3,98,409	251	...
Irrigation:														
Major Works: Working Expenses .	...	...	...	...	7,909	12,878	20,430	345	...	4,200	45,762	25,275	20,487	...
Minor Works and Navigation . .	...	...	4,676	...	5,935	1,940	5,432	..	...	10,368	28,351	15,800	12,534	17
TOTAL .	...	...	4,676	...	13,844	14,818	25,862	345	...	14,568	74,113	41,075	33,021	17
Other Public Works:														
Military Works	85,419	...	1,562	...	...	86	...	...	66	23	87,156	87,156	...	...
Civil Works	4,449	4,987	18,049	5,517	11,995	18,680	16,499	466	35,438	13,674	1,29,754	7,352	1,15,215	7,187
TOTAL .	89,868	4,987	19,611	5,517	11,995	18,766	16,499	466	35,504	13,697	2,16,910	94,508	1,15,215	7,187
Army Services:														
Army—Effective	10,51,891	...	...	...	...	...	...	...	3,36,060	3,94,257	17,82,208	17,82,208	...	...
TOTAL CHARGED AGAINST REVENUE ₹	16,11,740	1,05,169	2,60,616	66,676	4,20,505	3,39,927	2,94,096	16,745	6,48,119	7,96,971	45,60,564	28,97,529	16,53,871	9,164
Railway and Irrigation Capital not charged to Revenue:														
State Railways: Construction . .	4,635	...	...	8,882	7,450	740	7,733	...	2,649	...	32,089	32,089	...	...
Irrigation Works: Construction .	...	...	2,355	...	...	2,189	4,534	...	...	646	9,724	9,724	...	...
TOTAL NOT CHARGED TO REVENUE ₹	4,635	...	2,355	8,882	7,450	2,929	12,267	...	2,649	646	41,813	41,813	...	...
GRAND TOTAL . ₹	16,16,375	1,05,169	2,62,971	75,558	4,27,955	3,42,856	3,06,363	16,745	6,50,768	7,97,617	46,02,377	29,39,342	16,53,871	9,164
Total Converted into £. at ₹15 = £1. £											306,825	195,956	110,258	611

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1901-1902.

Sections O to V.—Debt, Deposits, and Advances.

Receipts £118,314,645. Disbursements £119,956,938.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£ (a)
O. Permanent Debt	83	Statement of Permanent Debt . .	253	2,676,167	231,471	+2,444,696
"	83A	Temporary Debt	254	4,000,000	5,301,942	—1,301,942
P. Unfunded Debt .	84	Special Loans	254	...	263	
"	85	Treasury Notes	254	...	...	+494,896
"	86	Deposits of Service Funds . .	254	98,254	77,827	
"	87	Savings Bank Deposits . . .	256	3,279,963	2,805,231	
Q. Deposits and Advances.	74	Provincial Balances	219	1,112,194	39,884	
"	App. A	Appropriation for Reduction or Avoidance of Debt	...	284,638	...	
"	88	Excluded Local Funds . . .	256	675,391	649,262	
"	89	Railway Funds	256	77,932	56,592	
"	90	Deposits of Sinking Funds . .	257	9,139	...	
"	...	Gold Reserve Fund . . .	...	3,869,346	5,700,640	—264,557
"	92	Departmental and Judicial Deposits .	262	16,339,828	15,947,167	
"	For these Accounts, *vide* Appendix A.	Advances		9,485,910	8,927,995	
"		Suspense Account		25,470	814,210	
"		Exchange on Remittance Account .		...	1,633	
"		Miscellaneous		13,108	20,130	
R. Loans and Advances by Imperial Government.	93	Advances, Repayments, and Balances	272	210,070	489,455	—279,385
R. R. Loans and Advances by Provincial Governments.	93A	Ditto ditto .	282	624,847	727,134	—102,287
S. Capital Account of Local Boards.	94	Receipts and Payments . . .	283	11,998	107,007	—95,009
T. Remittances .	For these Accounts, *vide* Appendix A.	Inland Money Orders . . .		19,667,440	19,664,509	
"		Other Local Remittances . . .		73,801	...	
"		Other Departmental Accounts . .		545,289	541,223	
"		Remittances between Civil Treasuries and Departments		16,969,701	16,738,541	+1,340,597
"	95	Remittance Account between England and India	284	6,973,274	5,944,635	
U. Secretary of State's Bills.	96	Bills drawn and discharged . .	286	16,599,978	16,596,749	
V. Cash Balance .	97	Opening and Closing Balances . .	287	14,690,907	18,573,438	
		TOTAL .		118,314,645	119,956,938	

(a) Net figure carried to Account No. 1 B is 2,582,283. The difference of 137,587 is made up of 117,142 and 20,445, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (a) and (b) on page 253.

No. 83.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1902, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1901.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1902.
	₹	₹	₹	₹	₹	₹	₹
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 " Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 " Gwalior Loan of 1887	2,78,00,000	...	...	2,78,00,000	12,00,000	...	2,66,00,000
3½ " Loan of 1842-43	24,04,16,000	...	2,32,600	24,06,48,600	...	11,83,100	23,94,65,500
3½ " " 1854-55	32,10,31,000	...	19,67,400	32,29,98,400	...	10,05,900	32,19,92,500
3½ " " 1st May 1865	34,42,90,200	...	24,71,900	34,67,62,100	...	14,35,900	34,53,26,200
3½ " " 1879	4,64,46,500	..	7,400	4,64,53,900	...	5,70,000	4,58,83,900
3½ " " 1900-1901	2,93,28,000	1,00,00,000	...	3,93,28,000	...	4,83,900	3,88,44,100
3 " " 1896-97	11,07,07,200	...	...	11,07,07,200	...	...	11,07,07,200
TOTAL IMPERIAL DEBT in INDIA bearing Interest ₹	1,14,97,18,900	1,00,00,000	46,79,300	1,16,43,98,200	12,00,000	46,78,800	1,15,85,19,400
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1870	13,900	...	...	13,900	...	...	13,900
4½ " " " 1878	2,500	...	...	2,500	200	...	2,300
Transfer Loan of 1879, 4½ per cent. portion	98,900	...	...	98,900	35,300	...	63,600
4 per cent. Loan of 1824-25	33,920	...	...	33,920	...	...	33,920
4 " " 1828-29	5,653	...	...	5,653	...	...	5,653
4 " " 1832-33	1,95,840	...	...	1,95,840	...	...	1,95,840
4 " " 1835-36	1,63,000	...	...	1,63,000	4,000	...	1,59,000
4 " " 1842-43	7,74,500	...	...	7,74,500	26,800	...	7,47,700
4 " " 1854-55	5,28,500	...	...	5,28,500	6,400	...	5,22,100
4 " Transfer Loan of 22nd April 1854	14,217	...	...	14,217	...	...	14,217
4 " " " 1st May 1865	4,84,488	...	...	4,84,488	44,625	500	4,39,363
Reduced 4 per cent. Loan of 16th January 1879	95,800	...	...	95,800	9,300	...	86,500
" " " 4th July 1881	500	...	...	500	...	...	500
4 per cent. Promissory Notes for Mysore Family	8,590	...	...	8,590	...	...	8,590
4 " East Indian Railway Commuted Stock	1,050	...	...	1,050	...	...	1,050
3½ " Loan of 1853-54	60,100	...	...	60,100	3,700	...	56,400
3½ " " 1893-94	2,51,300	...	...	2,51,300	73,800	...	1,77,500
4½ per cent. Nagpur-Raipur Railway Debenture Loan	750	...	...	750	...	...	750
4 " Ghazipur-Dildarnagar " " "	2,800	...	...	2,800	1,000	...	1,800
4 " Cawnpur-Furruckabad " " "	2,000	...	...	2,000	...	...	2,000
TOTAL DEBT in INDIA not bearing Interest ₹	27,38,308	...	...	27,38,308	2,05,125	500	25,32,683
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Ry. Debenture Loan	11,800	...	...	11,800	...	...	11,800
4 " Cawnpur and Achneyra " " "	1,400	...	...	1,400	...	...	1,400
4 " Cawnpur-Achneyra Section, Rajputana-Malwa Railway " "	8,42,000	...	...	8,42,000	...	...	8,42,000
TOTAL PROVINCIAL DEBT in INDIA bearing Interest ₹	8,55,200	...	...	8,55,200	...	...	8,55,200

	1st April 1901.			31st March 1902.		
	£	£	£	£	£	£
Debt bearing Interest:						
In India		76,705,383			77,202,076	
In England		128,397,479			130,269,392	
Debt not bearing Interest:						
In India	182,554			168,846		
In England	37,900			37,698		
	220,454	205,102,862	205,323,316	206,544	207,561,468	207,768,012

GOVERNMENT STOCK NOTES BEARING INTEREST.									
4 per cent. Stock Notes issued in 1832-83 and accounted for as follows:—									
In Bengal	1,687	...	...	1,687	...	...			1,687
" United Provinces of Agra and Oudh	1,013	...	...	1,013	...	...			1,013
" Punjab	587	...	...	587	...	...			587
" Madras	888	...	...	888	100	...			788
" Bombay	2,475	...	...	2,475	...	...			2,475
TOTAL GOVT. STOCK NOTES bearing Interest . R	6,650	...	...	6,650	100	...			6,550
TOTAL DEBT IN INDIA . R	1,15,33,19,058	1,00,00,000	46,79,300	1,16,79,98,358	14,05,225	46,79,300			1,16,19,13,833
TOTAL DEBT IN INDIA CONVERTED INTO £ AT R15=1 £	76,887,937	656,667	311,953	77,866,557	93,682	311,953			77,460,922
Do. BEARING INTEREST . £	76,705,383	666,667	311,953	77,684,003	80,007	311,920			77,292,076
Do. NOT BEARING INTEREST . £	182,554	...	...	182,554	13,675	33			108,816
IN ENGLAND.									
BEARING INTEREST.									
India 3½ per cent. Stock .	63,247,722	,,	,,	63,247,722	(a)117,142 (b) 20,445	...			63,110,135
India 3 ,, Stock .	45,125,884	2,009,500	...	47,135,384	...	...			47,135,384
India 2½ ,, Stock	11,892,207	...	...	11,892,207	...	...			11,892,207
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...			1,435,650
Eastern Bengal Railway Debenture Stock 4 ,,	318,666	...	...	318,666	...	...			318,666
South Indian Railway Debenture Stock 4½ ,,	425,000	...	...	425,000	...	...			425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	2,701,450	...	...			2,701,450
Great Indian Peninsula Railway Debentures	(f)3,220,900	...	...	3,220,900	...	...			3,220,900
TOTAL DEBT in ENGLAND bearing Interest . £	128,397,479	2,009,500	...	130,406,979	137,587	...			130,269,392
NOT BEARING INTEREST.									
East India Bonds .	20,917	...	...	20,917	...	...			20,917
India 5 per cent. Stock .	9,443	...	...	9,443	...	...			9,443
India 4 per cent. Stock .	7,540	...	...	7,540	202	...			7,338
TOTAL DEBT in ENGLAND not bearing Interest . £	37,900	...	...	37,900	202	...			37,698
TOTAL DEBT in ENGLAND . £	128,435,379	2,009,500	...	130,444,879	137,789	...			130,307,090
TOTAL DEBT £	205,323,316	2,676,167	311,953	208,311,436	231,471	311,953			207,768,012
CLASSIFICATION OF THE DEBT.									
Permanent Debt, exclusive of that for Railways and Irrigation .	70,042,829	2,009,500	311,053	72,364,282	(c) 231,471	(d)2,965,796			69,167,015
For Railways .	111,804,155	38,951	2,653,843	114,496,949	...	...			(e)114,490,949
For Irrigation .	23,476,332	627,716	...	24,104,048	...	...			24,104,048
TOTAL . £	205,323,316	2,676,167	2,965,796	210,965,279	231,471	2,965,796			207,768,012

(c) This amount is shown in the General Account, page 31, as follows:—

	India.	England.	Total.
	£	£	£
Under Permanent Debt Discharged	93,682	202	93,884
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £2,997,759 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	...	69,333	117,142
On account of Eastern Bengal Railway Sinking Fund do. do.	...	5,170	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do. by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of	...	42,639	
Under Expenditure for amount of Debt redeemed by means of Railways' Interest on Debt	...	2,380	20,445
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £19,481 is charged to Interest on Debt	...	18,065	
	93,682	137,789	231,471

(d) This amount is shown in the General Account, page 31, as follows:—

Under Permanent Debt Discharged	£ 2,965,796
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £2,997,759 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	
On account of Eastern Bengal Railway Sinking Fund do. do.	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do. by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of	
Under Expenditure for amount of Debt redeemed by means of Railways' Interest on Debt	
purchase of which £2,567 is charged to State Railways	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £19,481 is charged to Interest on Debt	

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C. 206, and Section 2 (*a*) of 44 and 45 Vict. C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL.
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde Punjab and Delhi Railway Annuity.	
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1*s.* 4*d.* the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,573,467	80,705	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1901:						
India 4, 3½ and 3 per cent. Stocks	989,073	4,732	57,039	3,279	489,766	1,543,889
(*a*) India Debt purchased and cancelled during the year ended 31st March 1902:						
India 3½ per cent. Stock purchased with £70,737, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,884	215	3,009	129	26,398	117,142
India 3½ per cent. Stock purchased with £55,500 being Interest on the amounts standing to the credit of the Funds	33,075	159	1,923	109	16,241	
INDIA DEBT PURCHASED AND CANCELLED £	1,058,032	5,106	61,971	3,517	532,405	1,661,021
Balance of India Debt issued as above, outstanding on 31st March 1902. India 3½ per cent. Stock† £11,282,027; India 3 per cent. Stock 224,446; India 3½ per cent. Rupee Debt 7,117 . £	6,515,435	75,659	479,084	64,196	4,379,216	11,513,590

† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(*b*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £22,048 towards the redemption of Debt incurred in excess of money raised thereby.

(*d*) Includes £2,653,843 transferred to Debt for Railways.

(*e*) Falls short of the aggregate of the totals of columns 4 and 18 in the Summary of Capital Expenditure, Account No. 75, by £5,162,796, on account of (1) the exclusion of £5,620,251, Capital outlay on State Railways met from funds raised by Companies, and (2) the inclusion of £466,455, the net discount involved in raising the money for the purchase of the Oudh and Rohilkhand and South Indian Railway and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the date of purchase.

(*f*) Liabilities incurred in the purchase of the Great Indian Peninsula Railway on 30th June 1900.

No. 83A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1902.

		Balance, 1st April 1901.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1902.
INDIA.						
Temporary Loan from Gwalior	R	45,29,119	...	45,29,119	45,29,119	...
Converted into £ at R15=£1	£	301,942	...	301,942	301,942	...
ENGLAND.						
Temporary Loans on security of India Bills	£	5,000,000	4,000,000	9,000,000	5,000,000	4,000,000
TOTAL	£	5,301,942	4,000,000	9,301,942	5,301,942	4,000,000

No. 84.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1902.
	R	R	R	R	R
INDIA, GENERAL.					
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL R	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	(a)30,12,454	...	30,12,454	2,671	30,09,783
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	99,98,376	...	99,98,376	1,273	99,97,103
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL R	1,49,24,633	...	1,49,24,633	3,944	1,49,20,689
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL R	1,69,56,589	...	1,69,56,589	3,944	1,69,52,645
Grand Total converted into £ at R15 = £1 £	1,130,439	...	1,130,439	263	1,130,170

No. 85.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Issues in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
INDIA, GENERAL.	R	R	R	R	R
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL R	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at R15 = £1 £	29,861	...	29,861	...	29,861

No. 86.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Repayments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
INDIA, GENERAL.					
Uncovenanted Service Family Pension Fund	1,43,71,136	12,36,217	1,56,07,353	10,25,758	1,45,81,595
MADRAS.					
Military Assistant Surgeons' Fund	3,44,344	30,868	3,75,212	26,926	3,48,286
BOMBAY.					
Uncovenanted Service Family Pension Fund	(a)21,02,031	2,06,726	23,08,757	1,14,716	21,94,041
TOTAL R	1,68,17,511	14,73,811	1,82,91,322	11,67,400	1,71,23,922
Total converted into £ at R15 = £1 £	1,121,168	98,254	1,219,422	77,827	1,141,595

(a) Differs from last year's closing balance by R1 for corrections since made.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1902.

BANK ACCOUNTS.	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Repayments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
POST OFFICE SAVINGS BANKS:					
India, General . . . . . R	10,04,32,569	4,46,37,833	14,50,70,402	3,82,49,169	10,68,21,233
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	25,31,231	4,72,426	30,03,657	2,44,457	27,59,200
Central Provinces	(a) 24,422	6,755	31,177	894	30,283
Assam	(a) 14,868	2,687	17,555	10,942	6,613
Bengal	17,28,201	4,04,543	21,32,744	2,58,339	18,74,405
United Provinces of Agra and Oudh . . .	10,37,981	2,17,257	12,55,238	1,18,178	11,37,060
Punjab	44,42,776	8,76,850	53,19,626	3,97,293	49,22,333
Madras	1,71,969	654	1,72,623	1,72,623	...
TOTAL . R	99,51,448	19,81,172	1,19,32,620	12,02,726	1,07,29,894
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	47,39,394	6,99,037	54,38,431	3,51,662	50,86,769
FOREST OFFICERS' PROVIDENT FUND:					
India, General	3,24,212	94,490	4,18,702	19,440	3,99,262
Madras	31,648	14,380	46,028	1,014	45,014
Bombay	71,765	20,162	91,927	9,413	82,514
TOTAL . R	4,27,625	1,29,032	5,56,657	29,867	5,26,790
POLICE OFFICERS' PROVIDENT FUND:					
India, General	3,181	2,888	6,069	880	5,189
Central Provinces	(a) 13,206	10,735	23,941	1,699	22,242
Burma	(a) 16,479	15,047	31,526	969	30,557
Bengal	38,395	29,213	67,608	5,896	61,712
United Provinces of Agra and Oudh . .	29,701	24,636	54,337	346	53,991
Punjab	25,054	21,673	46,727	7,572	39,155
Madras	23,386	18,455	41,841	2,999	38,842
Bombay	14,899	15,820	30,719	2,844	27,875
TOTAL . R	1,64,301	1,38,467	3,02,768	23,205	2,79,563
CEMETERY ENDOWMENT FUND.					
India	...	7,592	7,592	...	7,592
Central Provinces	...	4,503	4,503	...	4,503
Burma	...	7,377	7,377	...	7,377
Assam	...	2,290	2,290	...	2,290
Bengal	...	10,670	10,670	...	10,670
United Provinces of Agra and Oudh . .	...	24,000	24,000	...	24,000
Punjab	...	14,664	14,664	...	14,664
North-West Frontier Province	...	2,013	2,013	...	2,013
Bombay	...	43,597	43,597	...	43,597
TOTAL .		1,16,706	1,16,706	...	1,16,706
FINANCIAL DEPARTMENT PROVIDENT FUND:					
India, General	(a) 25,648	24,256	49,904	3,925	45,979
OPIUM DEPARTMENT PROVIDENT FUND.					
Bengal	...	9,420	9,420	20	9,400
REGIMENTAL SAVINGS BANKS:					
Bengal Command	2,73,177	2,21,276	4,04,453	4,94,453	...
Punjab ,, ...	3,64,026	2,01,656	5,65,682	5,65,682	...
Madras ,, ...	1,92,562	82,402	2,74,964	2,74,964	...
Bombay ,, ...	(a) 2,54,339	1,65,204	4,19,543	4,19,543	...
TOTAL . R	10,84,104	6,70,538	17,54,642	17,54,642	...
TOTAL BANK ACCOUNTS . R	11,68,25,089	4,84,06,461	16,52,31,550	4,16,15,216	12,36,16,334
Carried forward .	11,68,25,089	4,84,06,461	16,52,31,550	4,16,15,216	12,36,16,334

(a) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Repayments in 1901-1902.	Balance, 31st March 1902.
	₹	₹	₹	₹	₹
Brought forward	11,68,25,089	4,84,06,461	16,52,31,550	4,16,15,216	12,36,16,334
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	66,565	1,08,714	1,75,279	1,20,016	55,263
HINDU FAMILY ANNUITY FUND:					
India, General	33,286	64,462	97,748	78,882	18,866
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	1,33,697	17,909	1,51,606	23,022	1,28,584
LOCAL FUND PENSION FUND:					
Bombay	78,603	45,168	1,23,771	34,967	88,804
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	2,046	24,379	26,425	24,057	2,368
POST OFFICE LIFE INSURANCE FUND:					
India, General	14,77,133	4,72,098	19,49,231	1,26,696	18,22,535
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	3,24,427	60,246	3,84,673	55,618	3,29,055
TOTAL SPECIAL ACCOUNTS ₹	21,15,757	7,92,976	29,08,733	4,63,258	24,45,475
GRAND TOTAL	11,89,40,846	4,91,99,437	16,81,40,283	4,20,78,474	12,60,61,809
Grand Total converted into £ at ₹15=£1 £	(a) 7,929,389	3,279,963	11,209,352	2,805,231	8,404,121

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	₹	₹	₹	₹	₹
India, General	4,52,992	13,18,900	17,71,892	12,67,303	5,04,589
Central Provinces	(a) 1,31,435	4,47,077	5,78,512	4,37,497	1,41,015
Burma	4,74,580	11,56,153	16,30,733	11,34,329	4,96,404
Assam	7,815	30,751	38,566	31,472	7,094
Bengal	(a) 3,18,915	7,55,994	10,74,909	7,00,311	3,74,598
United Provinces of Agra and Oudh	2,79,557	11,82,482	14,62,039	11,52,370	3,09,669
Punjab	2,48,363	10,07,743	12,56,106	10,75,587	1,80,519
North-West Frontier Province	...	1,80,829	1,80,829	86,146	94,683
Madras	(a) 44,178	13,13,227	13,57,405	9,92,022	3,65,383
Bombay	7,60,328	27,37,713	34,98,041	28,61,893	6,36,148
TOTAL ₹	27,18,163	1,01,30,869	1,28,49,032	97,38,930	31,10,102
Total converted into £ at ₹ 15 = £1 £	(a) 181,211	675,391	856,602	649,262	207,340

No. 89.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.	₹	₹	₹	₹	₹
Educational Fund	11,251	3,034	14,285	9,682	4,603
Fire Insurance Fund	28,920	15,339	44,259	14	44,245
Guarantee and Contractors' Security Fund	60,618	54,430	1,15,048	54,481	60,567
Provident Fund	47,385	7,04,427	7,51,812	5,89,423	1,62,389
Fine Fund	3,907	6,863	10,770	5,210	5,560
Shareholders' Interest Deposit Fund	1,972	1,595	3,567	1,386	2,181
Sundry Deposit Fund	84,345	21,451	1,05,796	24,612	81,184
Police Clothing Fund	2,304	7,324	9,628	9,628	...
Madras Railway.					
Guarantee and Contractors' Security Fund	4,47,343	92,657	5,40,000	9,465	5,30,535
Provident Fund	93,153	2,61,857	3,55,010	1,44,976	2,10,034
TOTAL ₹	7,81,198	11,68,977	19,50,175	8,48,877	11,01,298
Total converted into £ at ₹15=£1 £	52,080	77,932	130,012	56,592	73,420

(a) Differs from last year's closing balance for corrections since made.

No. 90.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1902.

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	₹	₹	₹	₹	₹
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan) .	9,49,314	1,37,079	10,86,393	...	10,86,393
Converted into £ at ₹15 = £1 £	63,288	9,139	72,427	...	72,427

No. 91.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD RESERVE FUND, for the Year ended 31st March, 1902.

Balance, 1st April, 1901.	Net profits on Coinage during the year.	Interest on Investments.	Total Receipts.	Charges.	Balance, 31st March, 1902.
£	£	£	£	£	£
3,031,294	415,100	18,407	3,464,801	10,555	3,454,246

No. 91A.—STATEMENT showing the form in which the BALANCE of the GOLD RESERVE FUND was held on 31st March, 1902.

	£
In 2¾ per cent. Consolidated Stock of the nominal value of £3,667,295 .	3,454,246
In Gold in India	...
Balance due to the Fund from the Treasury Balances	...
TOTAL .	3,454,246

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902.

INDIA, GENERAL.	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Civil Deposits.					
Revenue Deposits	(a) 1,66,564	4,66,635	6,33,199	5,02,673	1,30,526
Civil Courts' Deposits	(a) 63,030	1,52,017	2,15,047	1,73,496	41,551
Criminal Courts' Deposits	6,655	26,067	32,722	25,739	6,983
Personal Deposits	6,02,195	33,40,795	39,42,990	36,51,638	2,91,352
Municipal Funds	(a) 60,258	5,16,686	5,76,944	4,84,212	92,732
Renewal Fees, Government Promissory Notes	2,128	10,474	12,602	9,509	3,093
Forest Deposits	...	30	30	30	...
Trust Interest Fund	(a) 6,276	68,96,117	69,02,393	68,98,090	4,303
Deposits for Government Loans (temporary)	...	372	372	372	...
Deposits of deceased officers and men of the Native Army	3,036	1,213	4,249	1,304	2,945
Deposits for work done for public bodies or individuals	...	600	600	600	...
Other Deposits.					
Military Deposits	(a) 3,72,628	9,57,358	13,29,986	9,05,306	4,24,680
Trust Interest Account (Military)	622	31,418	32,040	28,713	3,327
Public Works Deposits (Other Public Works)	(a) 3,54,197	15,90,135	19,44,332	13,34,422	6,09,910
Public Works Deposits (Irrigation)	(a) 5,349	12,721	18,070	15,553	2,517
Public Works Deposits (Railway Capital)	(a) 4,68,921	17,24,660	21,93,581	12,06,613	9,86,968
Public Works Deposits (Railway Revenue)	16,14,608	75,91,587	92,06,195	77,09,032	14,97,163
Marine Deposits	(a) 47,783	77,053	1,24,836	91,784	33,052
Telegraph Deposits	10,882	1,81,243	1,92,125	1,84,236	7,889
Telegraph Fine Fund	(a) 14,180	7,161	21,341	6,382	14,959
Telegraph Furniture Fund	2,531	1,088	3,619	1,792	1,827
State Railway Fine Fund (Railway Revenue)	1,932	8,315	10,247	9,276	971
Trust Interest Account (Post Office)	82	9,126	9,208	8,923	285
Void Money Orders (Post Office)	3,84,206	23,26,500	27,10,706	22,04,115	5,06,591
Short payments on account of Money Orders (Post Office)	(a) 1,498	11,423	12,921	12,164	757
Foreign Money Orders (Post Office)	(a) *-7,16,647*	1,79,16,406	1,71,99,759	1,80,41,566	*—8,41,807*
British Postal Orders (Post Office)	1,31,640	10,29,953	11,61,593	9,96,476	1,65,117
Dead Accounts, Savings Bank (Post Office)	(a) 4,72,891	35,651	5,08,542	9,826	4,98,716
District Post Charges (Post Office)	(a) 71	11,03,695	11,03,766	11,03,614	152
Money Order Cheques (Post Office)	49,163	1,32,10,977	1,32,60,140	1,31,34,932	1,25,208
Deposits on account of ferry charges in Kashmir (Post Office)	2	98	100	97	3
Deposits on account of Government Loans (Post Office)	...	2,860	2,860	2,860	...
Customs Duty on Foreign Parcels (Post Office)	(a) 41	1,814	1,855	1,752	103
Other deposits (Post Office)	(a) 15,558	80,416	95,974	67,908	28,066
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	5,582	100	5,682	6,000	*—318*
TOTAL . R	41,47,862	5,93,22,764	6,34,70,626	5,88,31,005	46,39,621
Carried forward . R	41,47,862	5,93,22,764	6,34,70,626	5,88,31,005	46,39,621

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward . R	41,47,862	5,93,22,764	6,34,70,626	5,88,31,005	46,39,621
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	(a)71,992	1,81,977	2,53,969	1,44,096	1,09,873
Civil Courts' Deposits	2,56,987	10,60,432	13,17,419	10,17,361	3,00,058
Personal Deposits	(a)4,76,731	33,60,702	38,37,433	31,98,551	6,38,882
Municipal Funds	(a)2,88,341	15,05,230	17,93,571	14,43,449	3,50,122
Forest Deposits	9	115	124	69	55
Trust Interest Fund	157	70,212	70,369	68,868	1,501
Deposits for work done for public bodies or individuals	(a)42	1,518	1,560	1,353	207
Other Deposits.					
Public Works Deposits (Other Public Works)	33,563	72,804	1,06,367	70,325	36,042
Public Works Deposits (Railway Capital)	(a)11,839	46,571	58,410	52,510	5,900
Public Works Deposits (Railway Revenue)	1,14,427	4,99,892	6,14,319	4,25,653	1,88,666
State Railway Fine Fund (Railway Revenue)	8,738	8,937	17,675	15,343	2,332
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—12,620	2,38,185	2,25,565	2,22,064	3,501
TOTAL . R	12,50,206	70,46,575	82,96,781	66,59,642	16,37,139
BURMA.					
Civil Deposits.					
Revenue Deposits	(a)4,19,221	13,39,318	17,58,539	13,69,036	3,89,503
Civil Courts' Deposits	(a)1,56,020	9,81,348	11,37,368	9,41,608	1,95,760
Personal Deposits	2,39,782	26,21,959	28,61,741	25,22,179	3,39,562
Municipal Funds	6,76,440	22,52,713	29,29,153	23,12,113	6,17,040
Marine Deposits	(a)769	3,799	4,568	3,517	1,051
Forest Deposits	(a)263	...	263	200	63
Trust Interest Fund	582	20,129	20,711	20,571	140
Deposits for work done for public bodies or individuals	1,031	20,686	21,717	10,642	11,075
Other Deposits.					
Public Works Deposits (Other Public Works)	1,83,708	5,13,688	6,97,396	3,49,869	3,47,527
Public Works Deposits (Irrigation)	3,491	19,896	23,387	10,282	13,105
Public Works Deposits (Railway Capital)	(a)7,468	1,07,772	1,15,240	1,11,979	3,261
Public Works Deposits (Railway Revenue)	73,721	4,38,623	5,12,344	4,24,186	88,158
State Railway Fine Fund (Railway Revenue)	11,765	12,160	23,925	20,211	3,714
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	25,947	...	25,947	1,095	24,852
TOTAL . R	18,00,268	83,32,091	1,01,32,299	80,97,488	20,34,811
ASSAM.					
Civil Deposits.					
Revenue Deposits	2,03,034	2,52,597	4,55,631	2,33,322	2,22,309
Civil Courts' Deposits	(a)48,532	1,20,934	1,69,466	1,02,678	66,788
Personal Deposits	99,900	12,45,005	13,44,905	12,91,527	53,378
Municipal Funds	49,307	2,46,348	2,95,655	2,36,515	59,140
Trust Interest Fund	28	11,363	11,391	11,362	29
Deposits for work done for public bodies or individuals	6,040	405	6,445	5,242	1,203
Other Deposits.					
Public Works Deposits (Other Public Works)	23,116	1,04,206	1,27,322	1,05,040	22,282
Public Works Deposits (Railway Capital)	(a)3,90,658	2,09,346	6,00,004	4,15,462	1,84,542
Public Works Deposits (Railway Revenue)	47,320	7,83,803	8,31,123	7,17,048	1,14,075
State Railway Fine Fund (Railway Revenue)	5,768	2,742	8,510	1,498	7,012
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	5,384	47,044	52,428	43,186	9,242
TOTAL . R	8,79,087	30,23,793	39,0[illegible],880	31,62,880	7,40,000
Carried forward . R	80,77,363	7,77,25,223	8,58,02,586	7,67,51,015	90,51,571

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward . R	80,77,363	7,77,25,223	8,58,02,586	7,67,51,015	90,51,571
BENGAL.					
Civil Deposits.					
Revenue Deposits	28,15,188	44,16,230	72,31,418	46,04,343	26,27,075
Civil Courts' Deposits	(a)55,61,722	1,04,29,160	1,59,90,882	1,03,59,246	56,31,636
Criminal Courts' Deposits	2,99,386	4,82,337	7,81,723	4,36,629	3,45,094
Personal Deposits	14,95,706	1,04,90,065	1,19,85,771	1,01,48,467	18,37,304
Municipal Funds	4,85,303	28,68,608	33,53,911	28,39,890	5,14,021
Forest Deposits	...	1,004	1,004	535	469
Presidency Bank Deposits	20,920	42,689	63,609	46,036	17,573
Trust Interest Fund	16,152	13,49,026	13,65,178	13,45,259	19,919
Port Trust Deposits	16,419	1,27,715	1,44,134	1,26,132	18,002
Deposits for Government Loans (temporary)	...	140	140	140	...
Deposits for work done for public bodies or individuals	1,53,726	3,98,305	5,52,031	2,81,380	2,70,651
Other Deposits.					
Public Works Deposits (Other Public Works)	1,13,310	1,58,983	2,72,293	1,65,138	1,07,155
Public Works Deposits (Irrigation)	65,391	1,34,690	2,00,081	88,763	1,11,318
Public Works Deposits (Railway Capital)	(a)82,432	3,25,970	4,08,402	2,51,019	1,56,483
Public Works Deposits (Railway Revenue)	(a)5,75,534	51,28,663	57,04,197	49,86,872	7,17,325
State Railway Fine Fund (Railway Revenue)	8,141	37,089	45,230	42,907	2,323
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)13,57,009	38,42,420	51,99,429	33,19,511	18,79,918
TOTAL . R	1,30,66,339	4,02,33,094	5,32,99,433	3,90,43,167	1,42,56,266
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	(a)7,01,194	26,04,531	33,05,725	24,34,162	8,71,563
Civil Courts' Deposits	(a)31,40,165	82,63,942	1,14,04,107	77,59,470	36,44,637
Criminal Courts' Deposits	(a)1,30,111	4,72,589	6,02,700	4,57,390	1,45,310
Personal Deposits	18,56,836	2,15,48,964	2,34,05,800	2,15,68,763	18,37,037
Municipal Funds	14,19,486	64,94,869	79,14,355	63,37,430	15,76,925
Forest Deposits	2,137	2,201	4,338	715	3,623
Trust Interest Fund	773	3,59,083	3,59,856	3,58,399	1,457
Deposits for Government Loans (temporary)	...	1,300	1,300	1,300	...
Other Deposits.					
Public Works Deposits (Other Public Works)	1,22,271	2,40,869	3,63,140	2,36,703	1,26,437
Public Works Deposits (Irrigation)	(a)33,451	86,903	1,20,354	84,408	35,946
Public Works Deposits (Railway Capital)	1,12,329	1,29,415	2,41,744	1,19,136	1,22,608
Public Works Deposits (Railway Revenue)	6,96,869	20,91,612	27,88,481	22,22,031	5,66,450
State Railway Fine Fund (Railway Revenue)	(a)1,353	12,806	14,159	10,758	3,401
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	−62,279	1,75,771	1,13,492	90,959	22,533
TOTAL . R	81,54,696	4,24,84,855	5,06,39,551	4,16,81,624	89,57,927
Carried forward . R	2,92,98,398	16,04,43,172	18,97,41,570	15,74,75,806	3,22,65,764

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	R	R	R	R	R
Brought forward . R	2,92,98,398	16,04,43,172	18,97,41,570	15,74,75,806	3,22,65,764
PUNJAB.					
Civil Deposits.					
Revenue Deposits	(a)18,32,522	49,32,725	67,65,247	49,90,095	17,75,152
Personal Deposits	11,42,411	82,39,147	93,81,558	81,05,106	12,76,452
Municipal Funds	12,60,629	50,25,870	62,86,499	48,84,900	14,01,599
Forest Deposits	..	316	316	100	216
Trust Interest Fund	3,243	1,09,046	1,12,289	99,771	12,518
Deposits for Government Loans (temporary)	...	50,200	50,200	50,200	...
Other Deposits.					
Public Works Deposits (Other Public Works)	(a)1,67,396	3,27,435	4,94,831	3,92,964	1,01,867
Public Works Deposits (Irrigation)	1,89,045	3,14,282	5,03,327	2,86,301	2,17,026
Public Works Deposits (Railway Capital)	(b)2,961	66,499	69,460	23,108	46,352
Public Works Deposits (Railway Revenue)	(a)6,69,045	70,53,052	77,22,097	67,00,318	10,21,779
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)77,393	2,24,946	3,02,339	2,22,201	80,138
TOTAL . R	53,44,645	2,63,43,518	3,16,88,163	2,57,55,064	59,33,099
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	...	5,01,252	5,01,252	2,73,706	2,27,546
Personal Deposits	...	14,03,273	14,03,273	10,91,875	3,11,398
Municipal Funds	...	3,58,461	3,58,461	1,84,046	1,74,415
Trust Interest Fund	...	1,297	1,297	795	502
Other Deposits.					
Public Works Deposits (Irrigation)	...	3,690	3,690	2,682	1,008
Local Funds' Debt Accounts.					
Incorporated Local Funds' Dept, Deposits and Advances	...	1,853	1,853	4,295	—2,442
TOTAL R	...	22,69,826	22,69,826	15,57,399	7,12,427
MADRAS.					
Civil Deposits.					
Revenue Deposits	(a)15,68,487	23,92,263	39,60,750	22,27,020	17,33,730
Civil Courts' Deposits	23,29,449	53,93,319	77 22,768	49,85,833	27,36,935
Criminal Courts' Deposits	72,272	1,11,819	1,84,091	1,16,465	67,626
Personal Deposits	8,23,645	94,56 496	1,02,80,141	88 01,256	14,78,885
Municipal Funds	6,06,723	28,16,804	34,23,527	26,94,155	7,29,372
Trust Interest Fund	(a)3,59,196	16,20,652	19,79,848	19,69,935	9,913
Deposits of deceased officers and men of the Native Army	5,534	421	5,955	385	5,570
Deposits for work done for public bodies or individuals	(a)15,694	1,51,583	1,67,277	1,42,990	24,287
Administrator General's Deposits	8	...	8	...	8
Other Deposits.					
Military Deposits	(a) 77,084	1,11,194	1,88,278	1,09,398	78,880
Trust Interest Account (Military)	(a)300	7,058	7,358	6,840	518
Public Works Deposits (Other Public Works)	2,62,508	6,57,365	9,19,873	6,60,069	2,59,804
Public Works Deposits (Railway Capital)	72,128	2,39,046	3,11,174	2,82,382	28,792
Public Works Deposits (Railway Revenue)	(a)57,399	4,36,730	4,94,129	4,34,250	59,879
State Railway Fine Fund (Railway Revenue)	18,960	13,506	32,466	32,466	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)—9,47,414	52,39,974	42,92,560	45,28,350	—2,35,790
TOTAL . R	53,21,973	2,86,48,230	3,39,70,203	2,69,91,794	69,78,409
Carried forward . R	3,99,65,016	21,77,04,746	25,76,69,762	21,17,80,063	4,58,89,699

(a) Differs from last year's closing balance for corrections since made.

(b) Decrease due to transfer of R413 on account of the transactions of the Shadipalli-Balortra Railway, Bombay, under Public Works Deposits Railway Capital as reported by Accountant General, Public Works Department.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1902—*continued.*

	Balance, 1st April 1901.	Receipts in 1901-1902.	TOTAL.	Payments in 1901-1902.	Balance, 31st March 1902.
	₹	₹	₹	₹	₹
Brought forward . R	3,99,65,016	21,77,04,746	25,76,69,762	21,17,80,063	4,58,89,699
BOMBAY.					
Civil Deposits.					
Revenue Deposits	5,36,369	18,05,995	23,42,364	17,31,954	6,10,410
Civil Courts' Deposits	7,67,859	25,77,459	33,45,318	25,99,414	7,45,904
Criminal Courts' Deposits	35,830	92,699	1,28,529	82,231	46,298
Personal Deposits	(a)20,30,273	1,24,52,355	1,44,82,628	1,28,47,441	16,35,187
Municipal Funds	6,55,004	24,39,529	30,94,533	23,93,220	7,01,313
Marine Deposits	12,391	18,865	31,256	25,386	5,870
Forest Deposits	(a)82,064	1,34,052	2,16,116	1,14,305	1,01,811
Trust Interest Fund	4,987	18,93,105	18,98,092	18,87,415	10,677
Deposits for Government Loans (temporary) . .	...	222	222	222	...
Deposits of deceased officers and men of the Native Army	1,369	944	2,313	572	1,741
Deposits for work done for public bodies or individuals	(a)2,327	117	2,444	560	1,884
Administrator General's Deposits . . .	8,845	...	8,845	1,011	7,834
Other Deposits.					
Military Deposits	70,039	79,039	1,49,078	94,671	54,407
Trust Interest Account (Military) . . .	(a)918	5,325	6,243	4,263	1,980
Public Works Deposits (Other Public Works) .	1,81,416	5,39,791	7,21,207	5,01,674	2,19,533
Public Works Deposits (Irrigation) . . .	2,54,624	5,12,336	7,66,960	5,68,844	1,98,116
Public Works Deposits (Railway Capital) . .	(b)5,876	55,922	61,798	12,453	49,345
Public Works Deposits (Railway Revenue) . .	(a)6,36,474	47,04,664	53,41,138	45,12,591	8,28,547
State Railway Fine Fund (Railway Revenue) .	12,811	16,931	29,742	17,051	12,691
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(a)-77,106	63,329	—13,777	32,159	—45,936
TOTAL . R	52,22,370	2,73,92,679	3,26,15,049	2,74,27,437	51,87,612
GRAND TOTAL . R	4,51,87,386	24,50,97,425	29,02,84,811	23,92,07,500	5,10,77,311
Grand Total converted into £ at ₹15 = £1 . £	3,012,493	16,339,828	19,352,321	15,947,167	3,405,154

(a) Differs from last year's closing balance for corrections since made.
(b) Differs from last year's closing balance by 413 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year.

LOANS TO NATIVE STATES.	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount, of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
INDIA, GENERAL.								
Alirajpur State	...	50,000	50,000	...	50,000	50,000	4 per cent.	...
Banswara State	...	10,000	10,000	...	10,000	20,000	4 "	...
Baoni State	15,531	...	15,531	3,522	12,009	25,000	4 "	587
Barwani State	...	75,000	75,000	...	75,000	1,50,000	4 "	...
Berar Famine Loan	1,40,95,608	...	1,40,95,608	5,00,000	1,35,95,608	1,40,95,608	3½ "	1,93,788
Bhumia Chief, Mewar	62,200	...	62,200	...	62,200	62,200	4 "	2,488
Bikaner State	...	12,00,000	12,00,000	...	12,00,000	12,00,000	4 "	...
Bundi State	3,00,000	...	3,00,000	...	3,00,000	3,00,000	4 "	6,335
Dhar State	...	...	...	...	...	1,00,000	4 "	436
Dungarpur State	1,99,689	50,311	2,50,000	...	2,50,000	2,50,000	4 "	...
Hyderabad State	1,70,00,000	30,00,000	2,00,00,000	...	2,00,00,000	2,00,00,000	4 "	7,72,663
Jaisalmer Durbar	50,000	11,000	61,000	...	61,000	61,000	4 "	3,184
Jobat State	30,000	20,000	50,000	...	50,000	50,000	4 "	...
Jaora State	75,000	...	75,000	...	75,000	75,000	4 "	...
Jhabua State	50,000	85,000	1,35,000	...	1,35,000	1,35,000	4 "	...
Jhalwar Durbar	2,00,000	...	2,00,000	2,00,000	...	2,00,000	...	...
Kishenghar State	1,50,000	...	1,50,000	35,000	1,15,000	1,50,000	4 per cent.	6,300
Kotah Durbar	20,42,360	...	20,42,360	8,00,000	12,42,360	20,42,360	4 "	63,513
Marwar Durbar	35,35,000	...	35,35,000	...	35,35,000	35,35,000	4 "	1,86,027
Mewar Durbar	4,50,000	...	4,50,000	1,00,000	3,50,000	5,00,000	4 "	17,796
Mewar Hilly Tracts	...	80,000	80,000	...	80,000	80,000	4 "	...
Pertabghar State	2,00,000	2,31,760	4,31,760	...	4,31,760	6,00,000	4 "	...
Rewa State	9,00,596	...	9,00,596	1,00,596	8,00,000	9,38,457	4 "	44,907
Sahawal Durbar	2,000	...	2,000	...	2,000	2,000	4 "	80
Shahpura Chief	1,00,000	...	1,00,000	...	1,00,000	1,00,000	4 "	6,693
Sirohi State	2,00,000	20,000	2,20,000	...	2,20,000	2,20,000	4 "	10,000
Tonk State	6,00,000	...	6,00,000	17,123	5,82,877	6,00,000	4 "	32,877
TOTAL	4,02,57,984	48,33,071	4,50,91,055	17,56,241	4,33,34,814			13,47,674
CENTRAL PROVINCES.								
Khairagarh State	96,819	...	96,819	23,083	73,736	1,20,000	4 per cent.	3,876
Nandgaon State	2,39,880	...	2,39,880	21,098	2,18,782	2,50,506	4 "	9,547
Patna State	4,250	24,250	28,500	...	28,500	28,500	4 "	470
Sakti State	22,918	...	22,918	2,165	20,753	25,000	4 "	923
Sonpur State	...	...	...	...	...	9,000	4 "	277
TOTAL	3,63,867	24,250	3,88,117	46,346	3,41,771			15,093
BENGAL.								
Cooch Behar State, for Railway	4,37,162	...	4,37,162	84,870	3,52,292	10,00,000	4 per cent.	15,130
PUNJAB.								
Jind State	6,43,792	2,30,635	8,74,427	94,481	7,79,946	8,75,000	4 "	35,519
Carried forward	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823			14,13,416

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823	...	...	14,13,416
BOMBAY.								
Káthiáwár Agency.								
Bábra Thána	1,86,978	26,996	2,13,974	3,594	2,10,380	2,13,974	4 per cent.	...
Bajana State	90,000	85,000	1,75,000	...	1,75,000	1,75,000	4 "	...
Bhoika Thána	1,05,703	...	1,05,703	4,000	1,01,703	1,05,703	4 "	...
Chamardi Thána	27,032	...	27,032	384	26,648	27,252	4 "	...
Chirada Estate	...	400	400	...	400	400	4 "	...
Chotila Thána	5,60,799	47,576	6,08,375	7,482	6,00,893	6,08,375	4 "	2,056
Chuda Táluka	...	33,800	33,800	...	33,800	33,800	4 "	...
Dasda Thána	28,295	...	28,295	...	28,295	28,295	4 "	...
Dedan Tank Work	...	10,000	10,000	...	10,000	10,000	4 "	...
Dhrafa Thána	89,478	20,311	1,09,789	5,465	1,04,324	1,13,761	4 "	...
Dhrángadra State	7,55,278	1,65,739	9,21,017	...	9,21,017	9,21,017	4 "	...
Dhrol State	...	32,000	32,000	...	32,000	32,000	4 "	...
Gadka Táluka	...	...	...	...	...	5,000	4 "	50
Gohel Pratab Singhji	7,069	...	7,069	...	7,069	7,069	4 "	...
Gohel Ratansingji of Limda	2,247	...	2,247	...	2,247	2,247	4 "	...
Japti Estates under Dhrafa Thana	...	808	808	...	808	808	4 "	...
Do. under Lakhapadar Thana	...	21,500	21,500	...	21,500	21,500	4 "	...
Do. under Lodhika Thana	...	400	400	...	400	400	4 "	...
Do. under Wadhan District Thana	...	30,906	30,906	...	30,906	30,906	4 "	...
Jhinjuvada Táluka	1,10,716	9,084	1,19,800	...	1,19,800	1,19,800	4 "	...
Jadeja Ratansinghji of Lodhika	...	5,500	5,500	...	5,500	5,500	4 "	...
Jorawarkhan of Bantwa	3,000	3,200	6,200	...	6,200	9,200	4 "	...
Khan Shri Samatkhan of Sardargad	...	13,000	13,000	...	13,000	13,000	4 "	...
Khári Bágasra	50,391	11,000	61,391	...	61,391	61,391	4 "	...
Kotda Sángni Táluka	1,02,000	30,000	1,32,000	...	1,32,000	1,32,000	4 "	3,717
Kotila Raning of Dedan	9,648	...	9,648	...	9,648	9,648	4 "	...
Lakhapadar Thána	62,065	12,400	74,465	...	74,465	74,465	4 "	...
Lathi Táluka	31,600	...	31,600	10,00[illegible]	21,600	41,600	4 "	...
Lodhika Thána	9,451	1,400	10,851	5,55[illegible]	5,294	16,424	4 "	...
Mália Táluka	...	68,000	68,000	...	68,000	68,000	4 "	...
Malik Jessarkhan of Dasada	9,900	2,700	12,600	...	12,600	12,600	4 "	...
Malik Saheb of Dasda	4,800	...	4,800	...	4,800	4,800	4 "	...
Malik Dada Saheb of Dasda	...	4,000	4,000	...	4,000	4,000	4 "	...
Megha Mansar of Mota, Barman	1,700	...	1,700		1,490	1,822	4 "	51
Melani Bhagders of Jhinjuvada	...	6,561	6,561	...	6,561	6,561	4 "	...

Mengni Táluka	...	...	...	...	...	19,920	4	,,	274
Muli State	...	42,000	42,000	...	42,000	81,000	4	,,	...
Navanagar State	15,00,000	...	15,00,000	...	15,00,000	15,00,000	4	,,	...
Navania Táluka	...	3,400	3,400	...	3,400	3,400	4	,,	...
Páliyád Thána	1,61,951	26,312	1,88,263	1,347	1,86,916	1,88,264	4	,,	...
Rajkot State	1,69,500	...	1,69,500	...	1,69,500	1,69,500	4	,,	3,978
Rájpára Táluka	...	7,500	7,500	...	7,500	19,500	4	,,	199
Rajpur Taluka	...	9,900	9,900	...	9,900	9,900	4	,,	...
Rasulkhan of Dasda	...	5,000	5,000	...	5,000	5,000	4	,,	...
Rowza of Jhinjuvada	1,280	...	1,280	...	1,280	1,280	4	,,	...
Sáyla State	...	44,500	44,500	...	44,500	44,500	4	,,	...
Songad Thána	18,854	...	18,854	473	18,381	19,648	4	,,	...
Vadali Taluka	...	500	500	...	500	500	4	,,	...
Vála Ala Bhim	...	16,000	16,000	...	16,000	16,000	4	,,	...
Vála Bhim Valera of Jetpur	...	6,600	6,600	...	6,600	6,600	4	,,	...
Vála Kala Bhan of Luni	...	6,500	6,500	...	6,500	6,500	4	,,	...
Vála Godad and Vajsur Punja of Jetpur	...	24,000	24,000	...	24,000	24,000	4	,,	...
Vála Jaga Godad of Babra	5 000	...	5,000	...	5,000	5,000	4	,,	...
Vála Nág Hamir of Jetpur	..	7,500	7,500	...	7,500	7,500	4	,,	...
Vála Nája Kála of Bhilka	...	23,000	23,000	...	23,000	23,000	4	,,	...
Vála Jasa Rukhad Gurkha of Jetpur	...	13,500	13,500	...	13,500	13,500	4	,,	...
Vála Unad Valera and Giga Rána of Chital	...	8,000	8,000	...	8,000	8,000	4	,,	...
Vála Vajsur Valera	...	15,000	15,000	...	15,000	15,000	4	,,	...
Valas Vira and Ráma Mulu of Bagasra	10,148	4,500	14,648	...	14,648	24,648	4	,,	...
Vanode Taluka	...	20,500	20,500	...	20,500	43,731	4	,,	...
Virpur Estate	...	10,000	10,000	...	10,000	10,000	4	,,	...
Wadhawán State	4,09,500	82,500	4,92,000	...	4,92,000	4,92,000	4	,,	12,821
Wadhawán District Thána	97,941	...	97,941	5,974	91,967	97,941	4	,,	723
Wadhawán Camp Ballast Work	13,276	...	13,276	...	13,276	13,276	4	,,	...
Wánkáner State	4,24,022	...	4,24,022	...	4,24,022	4,24,500	4	,,	...
Pálanpur Superintendency.									
Pálanpur Durbar	8,50,000	...	8,50,000	...	8,50,000	8,50,000	4	,,	30,594
Rádhanpur State	3,30,000	...	3,30,000	...	3,30,000	3,30,000	4	,,	10,900
Thána Circles and Small States in Pálanpur.									
Political Superintendent, Pálanpur (for Thána Circles and small States.)	4,52,861	1,65,000	6,17,861	15,102	6,02,759	6,17,861	4	,,	399
Political Superintendent, Pálanpur (for Chiefs in the Superintendency)	...	16,973	16,973	...	16,973	17,029	4	,,	...
Tharad State	52,500	10,000	62,500	14	62,486	62,500	4	,,	2,528
Váv State	32,500	16,000	48,500	...	48,500	48,500	4	,,	...
Carried forward	67,77,483	12,26,966	80,04,449	59,602	79,44,847				68,290
	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823				14,13,416

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	R	R	R	R	R	R		R
Brought forward	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823			14,13,416
	67,77 483	12,26,966	80,04,449	59,602	79,44,847			68,290
BOMBAY—*contd.*								
Mahi Kántha Agency.								
Agarsingji Madhoji of Mahomedpura	600	...	600	...	600	600	4 per cent.	...
Agarsingji of Varsoda	650	...	650	...	650	650	4 ,,	...
Ambliára Táluka	3,500	5	3,505	351	3,154	3,505	4 ,,	112
Anupsingji Bhimaji of Maguna	400	...	400	...	400	400	4 ,,	...
Bavisi Thána	93,801	30,029	1,23,830	200	1,23,630	1,24,046	4 ,,	1,106
Bhagdars of Tezpara	5,000	300	5,300	...	5,300	5,300	4 ,,	...
Bhalasna Taluka	...	500	500	...	500	500	4 ,,	...
Bolundra Taluka	32	800	832	16	816	832	4 ,,	...
Dedhalia Taluka	...	500	500	...	500	500	4 ,,	...
Dedhrota Táluka	...	400	400	...	400	400	4 ,,	...
Gabat Táluka	1,350	4,004	5,354	130	5,224	5,354	4 ,,	44
Gadhwáda Thána	33,315	5,618	38,933	...	38,933	39,807	4 ,,	527
Gambhirsingji of Varsoda	850	...	850	...	850	850	4 ,,	...
Ghodásar Táluka	5,001	516	5,517	751	4,766	5,517	4 ,,	166
Gulabsingji Gobarsingji of Maguna	400	...	400	...	400	400	4 ,,	...
Hadal Taluka	...	1,000	1,000	...	1,000	1,000	4 ,,	...
Hamirsing Mosangji of Maguna	400	...	400	...	400	400	4 ,,	...
Hathiji Ranchorji of Maguna	400	...	400	...	400	400	4 ,,	...
Himatsingjiof Likhi	4,000	750	4,750	400	4,350	4,750	4 ,,	28
Idar State	3,50,053	1,00,857	4,50,910	840	4,50,070	4,50,910	4 ,,	21,770
Ilol Táluka	12,798	3,316	16,114	1,282	14,832	16,114	4 ,,	273
Jagatsingji Rupsingji of Maguna	400	...	400	...	400	400	4 ,,	...
Jethaji Hazursinji of Maguna	500	...	500	...	500	500	4 ,,	...
Kadoli Táluka	...	300	300	...	300	300	4 ,,	...
Katosan Thana	23,521	13,905	37,426	...	37,426	39,321	4 ,,	80
Katosan Táluka	13,811	4,624	18,435	1,381	17,054	18,435	4 ,,	229
Khadul Táluka	...	2,000	2,000	...	2,000	2,000	4 ,,	...
Khedwada Táluka	750	250	1,000	...	1,000	1,000	4 ,,	10
Kotharna Taluka	...	250	250	...	250	250	4 ,,	...
Madhoji Anandaji of Maguna	400	...	400	...	400	400	4 ,,	...
Magodi Táluka	4,700	803	5,503	790	4,713	5,503	4 ,,	46
Malpur State	8,000	2,000	10,000	2	9,998	10,000	4 ,,	123

Mia Mota Mia of Dabha	5,032	500	5,532	1	5 531	5,532	4	,,	75
Mohanpur State	7,686	4,900	12,586	770	11,816	12,586	4	,,	132
Palaj Táluka	...	500	500	...	500	500	4	,,	...
Pethapur Táluka	3,248	...	3,248	375	2,873	3,248	4	,,	70
Pol State	10,000	3,007	13,007	201	12,806	13,007	4	,,	76
Pratapsingji Punaji of Mahomedpura	900	...	900	...	900	900	4	,,	...
Prempur Táluka	...	250	250	...	250	250	4	,,	...
Rámas Táluka	1,057	401	1,458	46	1,412	1,458	4	,,	19
Ranason Táluka	...	500	500	...	500	500	4	,,	...
Rasiji Mulji of Mahomedpura	300	...	300	...	300	300	4	,,	...
Rupal Táluka	...	1,750	1,750	...	1,750	1,750	4	,,	...
Sábar Kántha Thána	9,396	5,408	14,804	...	14,804	15,796	4	,,	105
Sadra Bazar	...	360	360	...	360	360	4	,,	...
Satlasna Táluka	...	2,000	2,000	...	2,000	2,000	4	,,	...
Sathamba Táluka	...	500	500	...	500	500	4	,,	...
Shareholders of Maguna	500	...	500	50	450	500	4	,,	9
Shareholders of Ijpara	1,500	...	1,500	...	1,500	1,500	4	,,	...
Shareholders of Ranipur	250	...	250	25	225	250	4	,,	5
Shareholders of Rampura	250	...	250	25	225	250	4	,,	5
Sudasna Táluka	...	2,300	2,300	...	2,300	2,300	4	,,	...
Tajpuri Táluka	...	650	650	...	650	650	4	,,	...
Timba Táluka	...	500	500	...	500	500	4	,,	...
Umuri Táluka	...	800	800	...	800	800	4	,,	...
Vadgaum Táluka	2,750	1,500	4,250	550	3,700	4,250	4	,,	151
Vakatsingji of Hapa	2,625	500	3,125	...	3,125	3,125	4	,,	30
Vaktapur Táluka	...	500	500	...	500	500	4	,,	...
Valasna Táluka	32	...	32	32	...	32	4	,,	...
Vátrak Kantha Thána	19,623	7,736	27,359	...	27,359	28,772	4	,,	427
Virji Jethaji of Maguna	400	...	400	...	400	400	4	,,	...
Virsoda Táluka	...	300	300	...	300	300	4	,,	...
Wásna Táluka	12,002	1,616	13,618	711	12,907	13,613	4	,,	223
Carried forward	74,19,666	14,36,171	88,55,837	68,531	87,87,306				94,131
	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823				14,13,416

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	4,17,02,805	50,87,956	4,67,90,761	19,81,938	4,48,08,823			14,13,416
	74,19,666	14,36,171	88,55,837	68,531	87,87,306			94,131
Rewa Kántha Agency.								
Agar Estate	2,300	...	2,300	235	2,065	2,300	4 per cent.	62
Amrapur Estate	250	...	250	26	224	250	4 "	9
Anghad do.	770	...	770	77	693	770	4 "	25
Bálásinor State	85,000	50,000	1,35,000	8,534	1,26,466	1,35,000	4 "	3,758
Chudeswar do.	645	...	645	...	645	645	4 "	...
Dhari do.	750	...	750	77	673	750	4 "	28
Gotardi do.	125	...	125	13	112	125	4 "	5
Itwad do.	600	...	600	61	539	600	4 "	23
Jesar do.	165	...	165	...	165	165	4 "	...
Jiral Kamosli	300	...	300	32	268	300	4 "	10
Kasla Pagina Muwada	60	...	60	...	60	60	4 "	...
Mevli Estate	450	...	450	46	404	450	4 "	17
Moka Pagina Muwada	180	...	180	...	180	180	4 "	...
Moti Varnoli	165	...	165	17	148	165	4 "	6
Nahara	60	...	60	6	54	60	4 "	2
Nalia Estate	245	...	245	...	245	245	4 "	...
Nangaon Estate	470	...	470	...	470	470	4 "	...
Nani Varnoli	150	...	150	16	134	150	4 "	6
Palasni Estate	3,175	...	3,175	323	2,852	3,175	4 "	33
Poicha do.	500	..	500	51	449	500	4 "	19
Raika Estate	550	...	550	...	550	550	4 "	...
Rajpipla State	2,25,000	...	2,25,000	22 500	2,02,500	2,25,000	4 "	9,496
Rana of Mandwa	20,000	...	20,000	1,997	18,003	20,000	4 "	803
Thakor of Bhadarwa	10.000	3,000	13,000	...	13,000	13,000	4 "	...
Vadia do.	179	...	179	...	179	200	4 "	...
Vaktapur Estate	300	...	300	31	269	300	4 "	11
Vanmala do.	1,500	...	1,500	...	1,500	1,500	4 "	...
Varnolmal do.	465	...	465	48	417	465	4 "	18
Vasan Sevda Estate	400	...	400	42	358	400	4 "	14
Zumkha Estate	225	...	225	23	202	225	4 "	9
Bijapur Agency.								
Dapplapur State	...	12,000	12,000	...	12,000	12,000	4 "	...
Jath State	2,40,000	3,00,000	5,40,000	...	5,40,000	5,40,000	4 "	...
Kolhápur and Southern Maratha Country.								
Wadi do	5,000	...	5,000	1,000	4,000	5,000	4 "	145
Surat Agency.								
Dharampur State	1,27,401	...	1,27,401	12,240	1,15,161	1,40,000	4 "	5,020
TOTAL	81,47,046	18,01,171	99,48,217	1,15,926	98,32,291			1 13,644
TOTAL LOANS TO NATIVE STATES . R	4,98,49,851	68,89,127	5,67,38,978	20,97,864	5,46,41,114			15,27,060

LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Municipality Consolidated Loan	31,21,531	...	31,21,531	3,35,173	27,86,358	78,31,200	4¼ per cent.	1,29,141
Ditto Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ "	79,425
Ditto Port Trust Consolidated Loan	(a) 23,91 962	...	23,91,962	2,20,955	21,71,007	53,40,349	4½ "	1,05,180
Ditto do. for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 "	11,50,823
TOTAL	3,60,49,059	...	3,60,49,059	5,56,128	3,54,92,931			14,64,569
MADRAS.								
Madras Municipality (Water-supply)	14,30,000	...	14,30,000	...	14,30,000	14,30,000	4 per cent. (b)	57,200
Do. Harbour Trust	45,56,052	...	45,56,052	1,00,000	44,56,052	61,98,018	4½ "	2,05,035
TOTAL	59,86,052	...	59,86,052	1,00,000	58,86,052			2,62,235
BOMBAY.								
Bombay Municipality (Water-supply)	24,88,260	...	24,88,260	14,700	24,73,560	37,30,053	4 per cent.	99,275
Bombay Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	2,88,00,000	4, 3½ & 3 "	3,48,524
Do. do. for Loans bearing interest under Acts I and VI of 1873 and 1879	2,02,13,222	...	2,02,13,222	3,028	2,02,10,194	2,11,70,754	4½ "	9,09,595
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	2,52,578	...	2,52,578	3,028	2,49,550	8,44,679	*Nil.*	...
TOTAL	3,27,54,185	...	3,27,54,185	20,756	3,27,33,429			13,57,394
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. R	7,47,89,296	...	7,47,89,296	6,76,884	7,41,12,412			30,84,198
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmer Municipality	2,56,738	...	2,56,738	12,095	2,44,643	3,63,000	5 & 4 per cent.	12,510
Bangalore Civil and Military Station Municipality	87,407	...	87,407	8,821	78,586	1,00,000	4 "	3,409
Mercara Municipality (Water works)	2,500	2,500	5,000	1,000	4,000	5,000	4 "	159
Quetta do. (Consolidated Loan)	49,245	...	49,245	5,784	43,461	1,05,278	4½ "	2,216
TOTAL	3,95,890	2,500	3,98,390	27,700	3,70,690			18,294
N. W. F. Province.								
Harripur Municipality	...	27,499	27,499	1,181	26,318	31,000	4 per cent.	1,100
Peshawar do.	...	24,000	24,000	24,000	...	60,000	4 "	1,920
TOTAL	...	51,499	51,499	25,181	26,318			3,020
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	3,95,890	53,999	4,49,889	52,881	3,97,008	...	...	21,314

(a) Differs from last year's closing balance by 1 for corrections since made.
(b) Two per cent. additional appropriated to form Sinking Fund.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902. and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received Revenue.
	R	R	R	R	R	R		R
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Amir Mahommed Khan Shadazai	3,000	...	3,000	...	3,000	3,000	5 per cent.	...
Arbab Badal Khan Ahmed Khanzai	6,912	...	6,912	454	6,458	8,300	5 "	346
Dewan of the Khwaja Saheb's Dargah	7,891	...	7,891	4,785	3,106	49,650	5 "	214
Fakhruddin Khan	1,500	...	1,500	300	1,200	1,500	5 "	78
Iran Khan	...	2,000	2,000	...	2,000	2,000	4 "	...
Malik Nador	1,626	...	1,626	446	1,180	2,000	5 "	(a)—71
Messrs. Md. Ali Brothers of Quetta	20,000	...	20,000	...	20,000	20,000	...	...
Mir Hazar Ghazni Marri Rasaldar Mani Levies	3,000	...	3,000	84	2,916	3,000	5 per cent.	216
Mir Md. Hussain	...	12,000	12,000	...	12,000	12,000	5 "	...
Multan Thakurate	22,000	...	22,000	...	22,000	22,000	4 "	...
Pishin Horse dealers	8,107	...	8,107	1,770	6,337	10,000	4 "	230
Sayid Wali Shah	...	3,000	3,000	...	3,000	3,000	4 "	...
Sirdar Bahadur Akbar Khan	4,750	...	4,750	750	4,000	6,000	*Nil*	...
Sirdar Bahadur Bangal Khan	2,500	...	2,500	1,000	1,500	4,000	*Nil*	...
Talukdars of Ajmer	1,003	500	1,503	600	903	8,25,000	5 per cent.	(a)—4,115
Thakur of Lawa of Rajputana	17,065	...	17,065	945	16,120	20,000	4 "	105
Thakur of Lawa	...	3,000	3,000	...	3,000	6,000	4 "	...
R	99,354	20,500	1,19,854	11,134	1,08,720			—2,997
N. W. F. PROVINCE.								
Sheikh Mohammad Akbar Khan and Brother	...	20,000	20,000	...	20,000	20,000	4 "	...
BOMBAY.								
Chiman Sing Ram Sing & Co.	...	1,00,000	1,00,000	...	1,00,000	1,00,000	4 "	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	99,354	1,40,500	2,30,854	11,134	2,28,720			—2,997
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	1,43,365	...	1,43,365	10,000	1,33,365	3,00,000	4½ per cent.	6,283
Ditto Secunderabad (Water works)	7,87,666	...	7,87,666	15,576	7,72,090	8,30,500	4½ & 4 "	35,301
Bhopawar Bazar Fund	8,666	...	8,666	...	8,666	9,000	4 "	...
Ajmer Patwari Fund	9,000	...	9,000	6,000	3,000	12,000	4 "	292
	9,48,697	...	9,48,697	31,576	9,17,121			41,876
BOMBAY.								
Poona Cantonment Fund	33,600	9,215	42,815	2,803	40,012	42,815	4 per cent.	1,340
Ahmedabad Cantonment Fund	1,822	...	1,822	...	1,822	1,822	4 "	...
	35,422	9,215	44,637	2,803	41,834			1,340
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES R	9,84,119	9,215	9,93,334	34,379	9,58,955			43,216

REGIMENTAL AND OTHER LOANS, MILITARY.								
INDIA, GENERAL.								
Bengal Command.								
Officer Commanding, Assam Valley Light Horse	1,000	...	1,000	1,000	...	5,000	4 per cent.	40
Ditto Calcutta Volunteer Rifles, Third Battalion	2,700	5,000	7,700	5,500	2,200	3,000	4 "	99
Ditto Surma Valley Light Horse	6,000	...	6,000	1,200	4,800	6,000	4 "	86
Ditto North-Western Provinces Volunteers, Fifth Administrative Battalion	22,000	...	22,000	1,500	20,500	34,000	4½ "	990
Ditto Port Defence Volunteers	5,000	...	5,000	1,000	4,000	5,000	4 "	157
Officers Commanding Bengal Cavalry Regiments	3,12,079	557	3,12,636	17,184	2,95,452	4,43,972	4 "	10,341
	3,48,779	5,557	3,54,336	27,384	3,26,952			11,713
Punjab Command.								
Bengal Cavalry Service	2,32,071	...	2,32,071	27,284	2,04,787	3,85,256	4 per cent.	8,493
Cantonment Dairy Farm, Campbellpore	400	...	400	400	...	2,000		...
Native Cavalry Regiments for horse runs	55,000	35,000	90,000	...	90,000	1,26,000	4 "	2,200
Second Punjab Volunteer Rifle Corps	8,000	...	8,000	1,000	7,000	22,000		...
Sixteenth Bengal Cavalry	3,500	...	3,500	1,168	2,332	4,000	4 "	140
	2,98,971	35,000	3,33,971	29,852	3,04,119			10,833
TOTAL	6,47,750	40,557	6,88,307	57,236	6,31,071			22,546
MADRAS.								
Madras Command.								
Commandant, Moulmein Volunteer Rifle Corps	500	...	500	500	...	1,500	4 per cent.	28
Ditto Madras Volunteer Guards	8,900	...	8,900	2,500	6,400	16,400	4 "	380
Ditto Nilgiri Volunteer Rifles	3,000	...	3,000	1,000	2,000	6,000	4 "	131
TOTAL	12,400	...	12,400	4,000	8,400			539
BOMBAY.								
Bombay Command.								
General Officer Commanding, Quetta District	2,007	...	2,007	341	1,666	4,000	4 per cent.	...
Officer Commanding, First Bombay Lancers	5,573	...	5,573	1,440	4,133	8,333	4 "	197
Ditto Deoli Irregular Force	...	3,600	3,600	540	3,060	3,600	4 "	...
Ditto Sind Volunteer Rifles	22,148	...	22,148	1,614	20,534	28,500	4 "	886
Ditto at Ahmednagar	...	5,600	5,600	...	5,600	5,600	4 "	...
TOTAL	29,728	9,200	38,928	3,935	34,993			1,083
TOTAL REGIMENTAL AND OTHER LOANS, MILITARY . R	6,89,878	49,757	7,39,635	65,171	6,74,464			24,168

(a) Write back of amounts credited in excess in previous yars.

No. 93—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	(a) 4,69,701	50,555	5,20,256	1,01,189	4,19,067	5,40,000	6¼ per cent.	24,676
Ditto for relief of Agriculturists and other purposes	2,85,967	5,487	2,91,454	76,796	2,14,658	6,57,000	6¼ "	
TOTAL	7,55,668	56,042	8,11,710	1,77,985	6,33,725			24,676
PUNJAB.								
Advances for Improvement of Land	14,596	618	15,214	15,214	...			557
Ditto for relief of Agriculturists and other purposes	578	360	938	938	...			10
TOTAL	15,174	978	16,152	16,152	...			567
N.-W. F. PROVINCE.								
Advances for Improvement of Land	...	84,318	84,318	7,683	76,635			1,651
Ditto under the Agriculturists Loan	...	57,886	57,886	10,912	46,974			729
	...	1,42,204	1,42,204	18,595	1,23,609			2,380
TOTAL ADVANCES TO CULTIVATORS . R	7,70,842	1,99,224	9,70,066	2,12,732	7,57,334			27,623
GRAND TOTAL . R	12,75,79,230	73,41,822	13,49,21,052	31,51,045	13,17,70,007			47,24,582
Grand Total converted into £ at R15 = £1 . £	8,505,282	489,455	8,994,737	210,070	8,784,667			314,972
Distribution of the Grand Total—	R	R	R	R	R	R		R
India, General	4,31,05,343	49,52,670	4,80,58,013	20,61,872	4,59,96,141			14,52,069
Central Provinces	3,63,867	24,250	3,88,117	46,346	3,41,771			15,093
Bengal	3,64,86,221	...	3,64,86,221	6,40,998	3,58,45,223			14,79,699
Punjab	6,58,966	2,31,613	8,90,579	1,10,633	7,79,946			36,086
North-West Frontier Province	...	2,13,703	2,13,703	43,776	1,69,927			5,400
Madras	59,98,452	...	59,98,452	1,04,000	58,94,452			2,62,774
Bombay	4,09,66,381	19,19,586	4,28,85,967	1,43,420	4,27,42,547			14,73,461

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1902, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Bhandara Municipality	32,247	...	32,247	1,286	30,961	35,000	4 per cent.	1,290
Burhanpur "	53,602	...	53,602	5,668	47,934	1,05,000	4½ "	2,349
Jubbulpore "	1,55,453	..	1,55,453	8,566	1,46,887	2,00,000	4 "	6,150
Khandwa "	(a)3,33,151	...	3,33,151	9,700	3,23,451	3,60,000	4 "	13,212
Nagpur "	(a)2,43,468	...	2,43,468	19,806	2,23,662	4,00,000	4½ "	10,736
Raipur "	72,394	...	72,394	4,427	67,967	1,00,000	4½ "	3,209
Wardha "	85,894	...	85,894	1,764	84,130	90,000	4 "	3,414
TOTAL	9,76,209	...	9,76,209	51,217	9,24,992			40,360
BURMA.								
Akyab Municipality	9,481	...	9,481	2,077	7,404	20,000	5 per cent.	448
Henzada "	8,336	...	8,336	889	7,447	10,000	4½ "	375
Kyaukse "	3,665	...	3,665	2,412	1,253	20,000	5 "	154
Letpadan "	3,147	...	3,147	997	2,150	5,000	5 "	145
Mergui "	1,060	...	1,060	336	724	3,000	5 "	49
Poungde "	2,317	...	2,317	2,317	...	18,000	5 "	86
Prome "	41,904	...	41,904	6,151	35,753	2,00,000	5 "	2,019
Sandoway "	2,517	...	2,517	798	1,719	4,000	5 "	116
Shwegyin "	5,666	...	5,666	1,012	4,654	10,000	5 "	283
Taungdwingyi "	1,236	...	1,236	1,236	...	10,000	5 "	34
Yandoon "	46,780	...	46,780	4,888	41,892	75,000	5 "	2,279
TOTAL	1,26,109	...	1,26,109	23,113	1,02,996			5,988
ASSAM.								
Gauhati Municipality	12,883	...	12,883	704	12,179	13,560	4 per cent.	515
Carried forward	11,15,201	...	11,15,201	75,034	10,40,167			46,863

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward	11,15,201	...	11,15,201	75,034	10,40,167			46,863
BENGAL.								
Arrah Municipality	87,129	...	87,129	2,291	84,838	1,00,000	4 per cent.	3,462
Barasat "	2,250	1,100	3,350	491	2,859	5,000	4½ "	165
Bhagalpur "	2,74,342	...	2,74,342	6,350	2,67,992	3,00,000	4 "	10,911
Chittagong "	(a) 37,938	...	37,938	4,012	33,926	57,000	4½ & 4 "	1,628
Cox Bazar "	1,055	...	1,055	408	647	2,000	4½ "	43
Dacca "	1,01,511	...	1,01,511	3 100	98,411	1,25,000	4½ "	4,533
Darbhanga "	21,359	...	21,359	4,095	17,264	40,000	4½ "	916
Darjeeling "	4,58,403	20,000	4,78,403	11,471	4,66,932	5,05,000	4½ & 4 "	19,505
Debhatta "	1,111	...	1,111	203	908	2,000	4½ "	48
Dinagepur "	611	10,000	10,611	611	10,000	20,000	4½ & 4 "	14
Faridpur "	392	...	392	392	...	5,000	4½ "	18
Gaya "	40,588	...	40,588	2,358	38,230	45,000	4½ "	1,800
Howrah "	14,55,610	...	14,55,610	35,005	14,20,605	15,90,000	4 "	57,878
Jalpaiguri "	14,162	...	14,162	746	13,416	18,000	4½ "	629
Jamalpur "	5,392	...	5,392	591	4,801	6,600	4½ "	237
Kotechandpur "	182	...	182	182	...	3,000	4½ "	4
Krishnagar "	25,255	...	25,255	1,467	23,788	28,000	4½ "	1,121
Manicktolla "	7,321	...	7,321	2,835	4,486	25,000	4½ "	298
Meherpur "	979	...	979	599	380	1,500	4½ "	39
Monghyr "	8,174	...	8,174	1,909	6,265	10,000	4½ "	347
Mozufferpore "	53,442	...	53,442	1,273	52,169	60,000	4½ "	2,391
Nadia "	854	...	854	418	436	2,000	4½ "	34
Narayanguni "	17,483	...	17,483	2,372	15,111	25,000	4½ "	760
Nasirabad "	1,091	...	1,091	1,091	...	5,000	4½ "	37
Patna "	3,29,077	...	3,29,077	15,355	3,13,722	3,68,000	4½ & 4 "	14,317
Pooree "	6,957	...	6,957	2,217	4,740	20,000	4½ "	288
Purnia "	1,067	...	1,067	522	545	2,500	4½ "	42
Rajpur "	3,285	...	3,285	201	3,084	3,750	4½ "	145
Rajshahye "	208	...	208	208	...	15,000	4½ "	5
Rampur Boalia "	4,384	...	4,384	434	3,050	5,000	4½ "	192
Ranaghat "	3,496	...	3,496	608	2,888	5,000	4½ "	152

Rungpur "	9,169	...	9,169	7,187	1,982	10,000	4 "	191
Serajgunj "	5,125	...	5,125	717	4,408	7,500	4½ "	223
Serampore "	20,243	...	20,243	1,395	18,848	30,000	4½ "	911
South Suburban "	...	29,000	29,000	...	29,000	29,000	4 "	...
TOTAL	29,99,645	60,100	30,59,745	1,13,114	29,46,631			1,23,284
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	12,05,717	...	12,05,717	36,338	11,69,379	14,36,820	4½ &4 per cent.	47,835
Allahabad "	14,18,287	...	14,18,287	43,852	13,74,435	17,19,211	4 "	56,250
Benares "	23,69,693	...	23,69,693	19,409	23,50,284	29,58,226	4 "	94,596
Cawnpore "	7,95,763	2,00,000	9,95,763	22,387	9,73,376	19,50,000	4 "	34,584
Dehra Dun "	82,267	...	82,267	1,961	80,306	91,000	4 "	3,275
Etah "	...	7,000	7,000	2,230	4,770	7,000	4 "	140
Jalesar "	...	2,000	2,000	...	2,000	2,000	4 "	...
Kashipur "	5,688	...	5,688	158	5,530	6,500	4½ "	241
Khairabad "	999	...	999	999	...	2,500	4½ "	38
Koil "	5,042	...	5,042	1,052	3,990	6,000	4½ "	302
Lucknow "	11,62,280	...	11,62,280	30,250	11,32,030	13,20,000	4 "	45,696
Meerut "	6,85,920	...	6,85,920	15,872	6,70,048	7,50,000	4 "	27,280
Mussoorie "	1,04,250	...	1,04,250	3,220	1,01,030	1,16,000	4½ & 4 "	4,108
Naini Tal "	3,96,493	...	3,96,493	10,945	3,85,548	4,00,000	4 "	23,576
TOTAL	82,32,399	2,09,000	84,41,399	1,88,673	82,52,726			3,37,921
PUNJAB.								
Dalhousie Municipality	31,725	...	31,725	2,379	29,346	50,336	5 per cent.	1,596
Delhi "	(a)8,47,044	16,030	8,63,074	23,819	8,39,255	10,65,000	4 "	30,964
Dera Ghazi Khan "	3,39,464	...	3,39,464	13,200	3,26,264	4,98,000	4 "	13,579
Haripur "	27,499	...	27,499	27,499	...	31,000	4 "	...
Hoshiarpur "	...	15,000	15,000	1,850	13,150	15 000	4 "	...
Lahore "	13,20,752	...	13,20,752	38,941	12,81,811	17,75,000	4½ "	56,059
Ludhiana "	29,692	...	29,692	3,000	26,692	60,000	5 "	1,447
Murree "	92,379	...	92,379	2,088	90,291	1,00,000	4 "	3,695
Peshawar "	48,000	...	48,000	48,000	...	60,000	4 "	...
Simla "	10,64,201	1,69,660	12,33,861	25,270	12,08,591	17,26,438	4 "	45,767
Umballa "	14,469	127	14,596	1,041	13,555	88,000	4 "	579
TOTAL	38,15,225	2,00,817	40,16,042	1,87,087	38,28,955			1,53,686
Carried forward	1,61,62,470	4,69,917	1,66,32,387	5,63,908	1,60,68,479			6,61,754

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward	1,61,62,470	4,69,917	1,66,32,387	5,63,908	1,60,68,479			6,61,754
MADRAS.								
Adoni Municipality	56,484	16,000	72,484	1,532	70,952	82,000	4¼ & 4 per cent.	2,401
Anakápalle "	1,917	...	1,917	293	1,624	3,000	4¼ "	81
Bellary "	...	25,000	25,000	...	25,000	25,000	4 "	...
Calicut "	15,706	...	15,706	1,958	13,748	29,580	4½ & 4 "	673
Cocanada "	1,07,721	...	1,07,721	2,461	1,05,260	1,18,100	4¼ "	4,578
Cochin "	1,050	...	1,050	...	1,050	14,000	4½ "	24
Conjeeveram "	1,18,867	...	1,18,867	2,607	1,16,260	1,28,500	4¼ "	5,090
Coonoor "	7,176	...	7,176	597	6,579	12,000	4½&4¼ "	308
Cuddapah "	(a) 9,790	...	9,790	630	9,160	11,695	4¼& 4 "	416
Dindigul "	29,927	...	29,927	695	29,232	33,000	4¼ "	1,272
Kombhakonam "	43,148	...	43,148	2,703	40,445	60,000	4½ "	1,914
Kurnool "	60,443	...	60,443	2,181	58,262	70,920	4¼ & 4 "	2,557
Madura "	(a)1,70,320	...	1,70,320	4,412	1,65,908	1,95,500	4¼ "	7,239
Mayavaram "	3,550	...	3,550	325	3,225	8,500	4¼ "	151
Ootacamund "	44,907	31,500	76,407	3,896	72,511	1,02,000	4¼ & 4 "	1,909
Tanjore "	1,51,600	...	1,51,600	6,317	1,45,283	1,90,000	4¼ "	6,500
Tellicherry "	1,500	...	1,500	500	1,000	5,000	4¼ "	64
Tirupati "	23,000	...	23,000	12,000	11,000	59,000	4¼ "	811
Trichinopoly "	1,54,988	26,000	1,80,988	6,146	1,74,842	2,08,000	4¼ & 4 "	6,466
Tuticorin "	...	50,000	50,000	...	50,000	50,000	4 "	1,016
Vaniyambadi "	...	8,000	8,000	...	8,000	13,000	4 "	...
Vellore "	20,000	...	20,000	4,000	16,000	20,000	4 "	760
Vizagapatam "	2,06,238	...	2,06,238	4,312	2,01,926	2,17,500	4¼ & 4 "	8,757
TOTAL	12,28,332	1,56,500	13,84,832	57,565	13,27,267			52,987
BOMBAY.								
Ahmedabad Municipality	2,72,702	...	2,72,702	8,999	2,63,703	4,50,000	4½ per cent.	12,056
Alibag "	10,000	...	10,000	...	10,000	10,000	4 "	1,233
Amednagar "	1,17,000	38,720	1,55,720	10,000	1,45,720	(b) 1,46,178	4½ & 4 "	16,720
Bandra "	74,886	...	74,886	6,407	68,479	82,800	4½ & 4 "	3,619
Belgaum "	...	14,373	14,373	...	14,373	20,277	4 "	...
Bhingar "	1,000	...	1,000	...	1,000	1,000	*Nil*	...
Bhiwndi "	2,168	...	2,168	964	1,204	6,000	4½ & 4 per cent.	83
Bulsár "	19,623	...	19,623	2,366	17,257	35,000	4 "	760
Dakor "	7,200	...	7,200	1,471	5,729	8,000	4 "	273
Dharwar "	32,500	7,500	40,000	...	40,000	40,000	4 "	...
Dhulia "	(a) 2,19,916	...	2,19,916	5,412	2,14,504	2,50,000	4½ "	9,856

Godhra	"	5,463	...	5,463	530	4,933	10,000	5 "	266
Gokak	"	...	5,000	5,000	...	5,000	5,000	*Nil*	...
Hubli	"	2,56,056	...	2,56,056	9,314	2,46,742	2,92,000	4½ & 4 per cent.	11,109
Ilkal	"	3,278	...	3,278	467	2,811	3,500	4 "	116
Karáchi	"	...	...	...	...	...	1,00,000	4 "	228
Karad	"	...	11,000	11,000	...	11,000	11,000	4 "	...
Malegaon	"	8,640	...	8,640	1,901	6,739	10,000	4 "	346
Mhasvad	"	1,142	...	1,142	113	1,029	1,500	4½ "	50
Nargund	"	620	...	620	198	422	1,000	4 "	27
Nasik	"	42,502	5,000	47,502	10,419	37,083	92,500	4 "	1,702
Panvel	"	49,931	12,686	62,617	58	62,559	73,000	4½ & 4 "	3,545
Poona	"	13,095	2,76,273	2,89,368	5,148	2,84,220	3,19,661	4 "	418
Ranebennur	"	...	1,500	1,500	383	1,117	2,000	4 "	67
Ratnagiri	"	3,000	...	3,000	...	3,000	3,000	4 "	...
Roha Ashtami	"	...	2,100	2,100	...	2,100	2,500	4½ "	...
Sangamner	"	5,000	...	5,000	2,464	2,536	5,000	*Nil*	...
Satara	"	17,876	45,000	62,876	6,855	56,021	70,000	4 per cent.	1,522
Savda	"	173	...	173	173	...	3,000	*Nil*	...
Sholapur	"	29,367	...	29,367	...	29,367	55,000	4 per cent.	880
Sinnar	"	6,026	...	6,026	...	6,026	6,500	4 "	...
Sirur	"	5,000	...	5,000	...	5,000	5,000	4 "	...
Sukkur	"	49,002	...	49,002	25,006	23,996	1,00,000	4 "	1,835
Thana	"	...	10,000	10,000	4,000	6,000	10,000	4 "	...
Vita	"	890	...	890	290	600	1,000	4 "	35
TOTAL		12,54,056	4,29,152	16,83,208	1,02,938	15,80,270			66,746
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES	₹	1,86,44,858	10,55,569	1,97,00,427	7,24,411	1,89,76,016			7,81,487
LOANS TO PORT FUNDS.									
BURMA.									
Mergui Port Fund		35,302	...	35,302	907	34,395	37,000	4½ per cent.	1,598
BENGAL.									
Chittagong Port Fund		(a) 1,71,203	...	1,71,203	26,270	1,44,933	2,33,000	4½ per cent.	8,837
BOMBAY.									
Karachi Port Trust		(a) 17,90,773	...	17,90,773	58,209	17,32,564	22,61,500	4½ per cent.	79,904
TOTAL LOANS TO PORT FUNDS	₹	19,97,278	...	19,97,278	85,386	19,11,892			90,339

(a) Differs from last year's closing balance by 1 for corrections since made.

(b) Includes R10,000 free of interest.

93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
CENTRAL PROVINCES.								
Kamptee Cantonment Fund	...	26,000	26,000	...	26,000	26,000	4 per cent.	...
BURMA.								
Taungyi Improvement Fund	25,947	...	25,947	1,095	24,852	27,000	4 per cent.	1,038
BENGAL.								
Balasore District Board	...	17,000	17,000	...	17,000	17,000	4 per cent.	...
Chittagong "	21,690	...	21,690	5,856	15,834	30,000	4½ "	911
Darbhanga "	2,30,542	...	2,30,542	20,344	2,10,198	3,30,000	4½ "	10,148
Darjeeling Road Committee	98,328	...	98,328	3,412	94,916	1,00,000	4 "	3,899
Dinagepur District Board	1,30,691	...	1,30,691	12,742	1,17,949	2,00,000	4½ "	5,881
Manbhum "	3,759	...	3,759	1,198	2,561	6,000	4½ "	156
Monghyr "	50,000	...	50,000	...	50,000	1,00,000	4½ "	2,266
Mozufferpore "	(a) 66,109	...	66,109	3,168	62,941	80,000	4½ "	2,940
Nadia "	11,108	...	11,108	2,028	9,080	20,000	4½ "	477
Sarun "	18,794	...	18,794	5,988	12,806	30,000	4½ "	779
TOTAL	6,31,021	17,000	6,48,021	54,736	5,93,285			27,457
PUNJAB.								
Karnal District Board	88,096	...	88,096	2,892	85,204	95,000	4 per cent.	3,524
MADRAS.								
Bellary Local Fund Board	50,000	...	50,000	10,000	40,000	50,000	4 per cent.	2,186
BOMBAY.								
Dharwar District Local Board	1,50,405	...	1,50,405	3,036	1,47,369	1,60,000	4½ per cent.	6,736
Satara "	...	28,846	28,846	...	28,846	28,846	4 "	...
TOTAL	1,50,405	28,846	1,79,251	3,036	1,76,215			6,736
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES R	9,45,469	71,846	10,17,315	71,759	9,45,556			40,941

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
BURMA.								
Ranak Zamani Begum	700	...	700	650	50	1,000	4 per cent.	17
BENGAL.								
Barabhum Encumbered Estate	2,137	...	2,137	535	1,602	2,672	5 "	100
Chang Bhakur Estate	2,000	...	2,000	2,000	...	2,000	4½ "	74
Loretto Convent, Darjeeling	2,000	...	2,000	1,000	1,000	10,000	4½ "	90
Nayagar State	...	40,000	40,000	...	40,000	40,000	6 "	...
Patkum Encumbered Estate	5,000	...	5,000	1,250	3,750	6,250	5 "	250
Prince Jehan Kadir Mirza	50,154	...	50,154	2,596	47,558	80,000	4½ "	2,204
Raja of Athmallik	4,000	...	4,000	4,000	...	10,000	4½ "	51
Raja of Daspalla	17,000	...	17,000	10,000	7,000	17,000	4½ "	351
St. Joseph's College, Calcutta	4,000	...	4,000	4,000	...	20,000	4½ "	180
TOTAL	86,291	40,000	1,26,291	25,381	1,00,910			3,300
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	...	10,00,000	10,00,000	20,637	9,79,363	10,00,000	6, 5, 4, 3, 2, & 1 per cent. and *Nil.*	19,363
PUNJAB.								
Diocesan Board of Education	3,355	...	3,355	...	3,355	17,000	4½ per cent.	...
Mirza Surya Jah	11,205	...	11,205	4,645	6,560	45,000	5 "	455
Nawab of Dujana	15,000	...	15,000	...	15,000	50,000	4 "	...
Nawab of Loháru	31,500	...	31,500	...	31,500	50,000	4 "	...
Nawab of Patandi	14,000	...	14,000	14,000	...	50,000	4 "	...
Nawab Sir Imam Bakhsh Khan	1,220	...	1,220	190	1,030	1,740	*Nil.*	...
Rai Hira Chand	5,492	...	5,492	850	4,642	15,000	5 per cent.	274
Raja Niamutulla Khan	14,867	...	14,867	1,332	13,535	29,000	4½ "	668
Seraj-ud-din Haidar	21,186	...	21,186	3,756	17,430	42,000	4 "	776
TOTAL	1,17,825	...	1,17,825	24,773	93,052			2,173
MADRAS.								
Nawab of Banganapalle	...	10,990	10,990	...	10,990	56,000	4 "	595
Carried forward	2,04,816	10,50,990	12,55,806	71,441	11,84,365			25,448

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Amount of Loan Sanctioned.	Rate of interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES—*continued.*	R	R	R	R	R	R		R
Brought forward	2,04,816	10,50,990	12,55,806	71,441	11 84,365			25,448
BOMBAY.								
Administrator, Jath State	1,91,909	...	1,91,909	...	1,91,909	2,25,000	5 per cent.	...
Chandna Kasbatis	63	...	63	...	63	4,058	*Nil.*	...
Chief of Kurundvád (Senior) State	12,131	...	12,131	6,220	5,911	35,000	5 per cent.	530
Maliks of Thásra	16,352	7,175	23,527	4,140	19,387	30,000	5 per cent.	1,328
Mir Najaf Ali Khan, son of Mir Ali Akbar Khan, Talpur	575	...	575	300	275	1,000	*Nil.*	...
Mir Rustom Khan II valad H. H. Mir Imambaksh Khan	1,000	...	1,000	750	250	2,000		...
Mir Shah Mahomed Khan of Shikarpur	282	...	282	72	210	300		...
TOTAL	2,22,312	7,175	2,29,487	11,482	2,18,005			1,858
TOTAL LOANS TO LAND-HOLDERS & OTHER NOTABILITIES R	4 27,128	10,58,165	14,85,293	82,923	14,02,370			27,306
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	(a)11,28,852	...	11,28,852	1,53,985	9,74,867	...	5 per cent.	61,516
Embankment Advances	(a)4,85,277	23,180	5,08,457	27,909	4,80,548	...	5 ,,	849
TOTAL	16,14,129	23,180	16,37,309	1,81,894	14,55,415			62,365
UNITED PROVINCES OF AGRA AND OUDH.								
Jhansi Encumbered Estates Act	2,317	2	2,319	1,253	1,066	...	...	111
Village Sanitation Act, II of 1892	(a)278	...	278	247	31	3,601	*Nil.*	...
Oudh Talukdars' Relief Act—								
Dewan Kishen Kumar	19,200	...	19,200	2,300	16,900	76,525	*Nil.*	...
TOTAL	21,795	2	21,797	3,800	17,997			111
BOMBAY.								
Kaira Thakoors	1,32,848	...	1,32,848	8,248	1,24,600	2,70,000	5 per cent.	...
Manager, Sind Encumbered Estates, Karachi	4,250	...	4,250	920	3,330			410
Ditto ditto ditto, Hyderabad	17,994	10,000	27,994	5,274	22,720	70,000	8 ,,	1,543
Ditto ditto ditto, Shikarpur	3,022	...	3,022	1,032	1,990			272
Talukdari Settlement Officer, Ahmedabad	1,81,667	8,378	1,90,045	7,296	1,82,749	4,70,000	5 ,,	...
Ditto dittto Broach	6,000	...	6,000	...	6,000	6,000	5 ,,	...
TOTAL	3,45,781	18,378	3,64,159	22,770	3,41,389			2,225
TOTAL ADVANCES UNDER SPECIAL LAWS R	19,81,705	41,560	20,23,265	2,08,464	18,14,801			64,701

(a) Differs from last year's closing balance by 1 for corrections since made.

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Rate of Interest.	Amount o Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	R	R	R	R	R		R
CENTRAL PROVINCES.							
Advances for improvement of land	3,66,456	61,703	4,28,159	81,268	3,46,891	4 to 6 per cent.	17,657
Ditto for relief of Agriculturists and other purposes	50,26,613	7,61,352	57,87,965	16,60,657	41,27,308	4 to 6 per cent. and *Nil.*	38,784
TOTAL	53,93,069	8,23,055	62,16,124	17,41,925	44,74,199		56,441
BURMA.							
Advances for improvement of land	5,868	...	5,868	2,568	3,300	5 per cent.	156
Ditto for relief of Agriculturists and other purposes	1,64,130	2,18,520	3,82,650	1,65,077	2,17,573		13,843
TOTAL	1,69,998	2,18,520	3,88,518	1,67,645	2,20,873		13,999
ASSAM.							
Advances for relief of Agriculturists and other purposes	(a)838	24,159	24,997	1,225	23,772	6¼ per cent.	61
BENGAL.							
Advances for improvement of land	2,80,422	67,589	3,48,011	82,435	2,65,576	6¼ per cent.	16,123
Ditto for relief of Agriculturists and other purposes	(a)3,94,523	79,065	4,73,588	1,80,361	2,93,227	6¼ "	28,183
TOTAL	6,74,945	1,46,654	8,21,599	2,62,796	5,58,803		44,306
UNITED PROVINCES OF AGRA AND OUDH.							
Advances for improvement of land	7,05,239	76,310	7,81,549	3,09,697	4,71,852	(b)	40,188
Ditto for relief of Agriculturists and other purposes	(a)5,43,885	1,10,782	6,54,667	3,64,343	2,90,324	6¼ per cent.	30,970
TOTAL	12,49,124	1,87,092	14,36,216	6,74,040	7,62,176		71,158
PUNJAB.							
Advances for improvement of land	15,23,294	3,79,014	19,02,308	5,95,755	13,06,553	6¼ per cent.	97,278
Ditto for relief of Agriculturists and other purposes	26,10,175	1,66,711	27,76,886	9,65,894	18,10,992	6¼ " and *Nil.*	24,104
TOTAL	41,33,469	5,45,725	46,79,194	15,61,649	31,17,545		1,21,382
Carried forward	1,16,21,443	19,45,205	1,35,66,648	44,09,280	91,57,368		3,07,347

(a) Differs from last year's closing balance by 1 for corrections since made.

(b) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1902, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1901.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1902.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS—*continued.*							
	R	R	R	R	R		R
Brought forward	1,16,21,443	19,45,205	1,35,66,648	44,09,280	91,57,368		3,07,347
MADRAS.							
Advances for improvement of land	36,05,492	2,42,157	38,47,649	3,68,720	34,78,929	6¼, 5, 4½, 4 & 3 per cent.	1,61,530
Ditto for relief of Agriculturists and other purposes	2,31,105	1,38,748	3,69,853	58,973	3,10,880	6¼, 5, 4½ & 3 per cent.	13,174
Ditto ditto ditto	6,484	...	6,484	1,996	4,488	*Nil.*	...
TOTAL	38,43,081	3,80,905	42,23,986	4,29,689	37,94,297		1,74,704
BOMBAY.							
Advances for improvement of land	79,86,290	14,95,958	94,82,248	7,03,473	87,78,775	6¼, 6, 5, 4½ & 3⅛ per cent.	1,25,585
Ditto for relief of Agriculturists and other purposes	(a)93,13,836	48,57,806	1,41,71,642	26,57,324	1,15,14,318		23,005
TOTAL	1,73,00,126	63,53,764	2,36,53,890	33,60,797	2,02,93,093		1,48,590
TOTAL ADVANCES TO CULTIVATORS . R	3,27,64,650	86,79,874	4,14,44,524	81,99,766	3,32,44,758		6,30,641
GRAND TOTAL . R	5,67,61,088	1,09,07,014	6,76,68,102	93,72,709	5,82,95,393		16,35,415
Grand Total converted into £ at R15=£1 . £	3,784,073	727,134	4,511,207	624,847	3,886,360		109,028
Distribution of the Grand Total—	R	R	R	R	R		R
Central Provinces	63,69,278	8,49,055	72,18,333	17,93,142	54,25,191		96,801
Burma	3,58,056	2,18,520	5,76,576	1,93,410	3,83,166		22,640
Assam	13,721	24,259	37,880	1,929	35,951		576
Bengal	61,77,234	2,86,934	64,64,168	6,64,191	57,99,977		2,69,549
United Provinces of Agra and Oudh	95,03,318	13,96,094	1,08,99,412	8,87,150	1,00,12,262		4,28,553
Punjab	81,54,615	7,46,542	89,01,157	17,76,401	71,24,756		2,80,765
Madras	51,21,413	5,48,395	56,69,808	4,97,254	51,72,554		2,30,472
Bombay	2,10,63,453	68,37,315	2,79,00,768	35,59,232	2,43,41,536		3,06,059

(a) Differs from last year's losing balance by 1 for corrections since made.

No. 94.—STATEMENT showing, with regard to LOCAL BOARDS, the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the YEAR 1901-1902; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1902; and the BALANCE at that date.

Transactions.	TANJORE DISTRICT BOARD. Mayavaram-Mutupet Railway.	
	R	£
DURING THE YEAR 1901-1902.		
On account of Share and other Capital—		
Debentures:		
India	1,79,975	11,998
Advance made by the Government of India	12,34,720	82,315
On account of Capital Expenditure—		
Payments:		
India	16,05,106	107,007
TO 31ST MARCH 1902.		
On account of Share and other Capital—		
Debentures:		
India	5,86,291	39,086
Advance made by the Government of India	12,34,720	82,315
	18,21,011	121,401
On account of Capital Expenditure—		
Payments:		
India	18,21,011	121,401
Balance of account with District Board . .	...	...

No. 95.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
His Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station	12,857	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	7,311	2
Enlistment of Natives of India for service in the Colonies, etc.	8,342	3
Remittances to India from Hong-Kong Regiment and Asiatic Artillery	2,929	4
Postal and Money Order Transactions	536	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Defence Works at Aden	157	8
Indian Native Troops sent to Mauritius	22,136	9
Indian Native Troops sent to Mombassa	22,643	10
Expenses in India in connection with the war in South Africa	389,797	11
Ditto ditto with the China Expeditionary Force	432,765	12
Indian Native Troops employed at Suakim	...	13
New Native Regiments raised to replace those employed at Colonial Garrisons	8,145	14
Miscellaneous	45,773	15
	953,391	16
His Majesty's Indian Government in London.		
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	17
Remittances by Administrators General	...	18
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	19
Rajputana-Malwa Railway ditto ditto	...	20
South Indian Railway Company ditto ditto	...	21
Bengal and North-Western Railway Company ditto ditto	...	22
Great Indian Peninsula Railway Company ditto ditto	...	23
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	24
Bills drawn by the Mission to the Court of Persia	...	25
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	...	26
Purchase of Silver	30,027	27
Gold remitted from India	510,418	28
Miscellaneous	...	29
	540,445	30
TOTAL £	1,493,836	31

(a) Includes £10,870 for Debenture Stock issued.
(b) Ditto £751,250 for Debentures issued.

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1902, and
mencement and close of that Year.

Balances, 1901.		1901-1902.				Unadjusted Balances, 31st March 1902.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	92,877	10	...	91,708	14,016	...
2	...	25,933	32	...	26,857	6,355	...
3	...	3,657	7,369	...	3,715	915	...
4	...	24,298	818	...	15,974	10,435	...
5	...	28,146	113,902	90,974	...	5,754	...
6	2,319	33	4,971	3,745	...	...	3,512
7	1,174	73	1,652	1,853	...	...	900
8	...	...	...	...	...	157	...
9	...	25,406	1,199	...	29,292	17,051	...
10	...	1,126	23,769	...	...	...	...
11	...	834,494	23,109	...	522,588	678,594	...
12	...	1,440,575	806,919	57,891	1,426,548	...	302,236
13	...	189	...	...	187	2	...
14	...	34,452	638	...	100,000	...	58,041
15	...	105,782	25,861	993	28,297	98,390	...
16	3,493	2,617,041	1,010,249	155,456	2,245,166	831,669	364,689
17	(c) 6,349	145	48,053	34,345	...	...	19,912
18	7,207	50	36,627	45,988	10,183	...	7,979
19	...	10,870	766,710	779,408	(a) 23,568	...	...
20	...	...	123,703	123,703	...	...	...
21	...	751,250	376,281	376,856	(b) 751,825	...	...
22	...	...	35,971	36,604	633	...	...
23	...	...	244,726	247,101	2,375	...	...
24	...	...	167,575	167,575	...	...	...
25	4,000	...	32,000	30,000	...	...	6,000
26	182	...	34,052	34,383	...	149	...
27	...	...	32,912	2,885	...	...	...
28	...	499,995	...	...	1,001,995	8,418	...
29	1,867	9,319	21,384	21,661	7,286	443	...
30	19,605	1,271,629	1,919,994	1,900,509	1,797,865	9,010	33,891
31	23,098	3,888,670	2,930,243	2,055,965	4,043,031	840,679	398,580

(c) Exceeds the closing balance in last year's statement by £3, by which sum that balance was understated.

No. 96.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1902, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1901.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1902.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₨	£	₨	£	₨	£	₨	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	1,14,48,670	758,773	14,44,59,903	9,620,623	14,94,85,073	9,951,507	64,23,500	427,889
In Madras	40,19,000	266,364	3,91,58,147	2,607,528	4,24,91,147	2,828,190	6,86,000	45,702
In Bombay	18,99,000	125,903	9,46,83,000	6,310,920	8,63,67,500	5,756,145	1,02,14,500	680,678
TOTAL .	1,73,66,670	1,151,040	27,83,01,050	18,539,071	27,83,43,720	18,535,842	1,73,24,000	1,154,269
Deduct—Amount remitted from Calcutta on account of the Gold Reserve Fund			2,90,86,395	1,939,093	2,90,86,395	1,939,093		
NET TOTAL .			24,92,14,655	16,599,978	24,92,57,325	16,596,749		

	₨
Amount of Bills drawn	27,83,01,050
Sterling (£18,539,071) received in respect of above converted at 1*s.* 4*d.* the rupee	27,80,86,065
Difference on account of Exchange	2,14,985

	s.	*d.*
The average rate of Exchange on Bills drawn (₨27,83,01,050 = £18,539,071 during the year was	1	3·9876401

No. 97.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1902.

DISTRIBUTION OF OPENING BALANCE.												DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.		Number of Treasuries.	Opening Balance, 1st April 1901.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1902.	District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	R		R		R		R		R	India.		R		R		R		R		R
1	2,41,37,740	1	57,55,831	1	11,07,889	13	51,05,307	16	3,61,06,767	India, General . . .	16	4,92,97,580	13	60,62,050	1	12,75,137	1	53,76,631	1	3,65,83,762
...	...	...	...	1	8,49,209	18	51,57,136	19	60,06,345	Central Provinces . . .	19	55,49,946	18	43,34,160	1	12,15,786	...	...	...	...
...	...	...	...	3	32,99,637	35	95,52,241	38	1,28,51,878	Burma	38	1,34,45,810	35	90,82,436	3	43,63,374	...	...	...	...
...	...	...	...	...	...	13	46,59,325	13	46,59,325	Assam	13	56,08,155	13	56,08,155	...	...	...	...	...	...
...	...	1	12,36,113	2	5,53,643	47	81,91,589	50	99,81,345	Bengal	50	1,68,90,115	47	1,47,92,060	2	9,96,492	1	11,01,563	...	...
...	...	...	...	5	22,03,544	48	1,66,52,393	53	1,88,55,937	United Provinces of Agra and Oudh.	54	1,77,34,491	49	1,48,37,949	5	28,96,542	...	...	...	...
...	...	...	...	2	22,70,535	33	83,13,201	35	1,05,83,736	Punjab	30	73,54,357	28	67,27,506	2	6,26,851	...	...	...	...
...	...	...	...	...	...	...	...	...	...	N.-W. Frontier Province .	6	15,87,174	6	15,87,174	...	...	...	...	...	...
1	47,82,067	1	22,73,788	10	25,73,348	24	1,74,91,927	36	2,71,21,130	Madras	33	2,99,25,309	24	2,09,18,301	7	15,49,097	1	24,55,468	1	50,02,443
1	98,02,149	1	49,59,732	5	55,59,224	24	1,24,97,147	31	3,28,18,252	Bombay	31	3,08,11,587	24	1,23,37,987	5	26,49,381	1	48,81,628	1	1,09,42,591
3	3,87,21,956	4	1,42,25,464	29	1,84,17,029	255	8,76,20,266	291	15,89,84,715	R . Total India . R	290	17,82,04,524	257	9,62,87,778	26	1,55,72,660	4	1,38,15,290	3	5,25,28,796
									£			£								
								291	10,598,981	TOTAL INDIA CONVERTED INTO £ AT R15=£1 . England.	290	11,880 301								
								1	4,091,926	Home Treasury of the Government of India . . .	1	6,693,137								
								292	14,690,907	£ . GRAND TOTAL . £	291	18,573,438								

CALCUTTA;
The 15th January 1903.

A. F. COX,
Comptroller and Auditor General.

Government of India Central Printing Office.—No. 14157 C. G.—7-2 1903.—25.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1901-1902.

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No. 98.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1901-1902, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1902.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	No. of Item.
		R	R	R	R	R	
Revenue		19,18,21,181	3,18,93,996	7,69,98,700	1,48,43,066	24,27,30,320	1
Railway and Irrigation Capital not charged to Revenue—	2						
Capital raised through Companies towards outlay on State Railways	76A	1,63,463	...	...	...	...	2
Outlay of Railway Companies—Repayments	81	1,19,71,565	...	...	...	...	3
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	...	...	...	...	6,59,419	4
Permanent Debt incurred	83	1,00,00,000	...	...	...	...	5
Temporary Debt incurred	83A	...	...	...	...	...	6
Unfunded Debt—							
Deposits of Service Funds	86	12,36,217	...	...	...	...	7
Savings Bank Deposits	87	4,70,91,353	21,993	22,424	4,977	4,53,846	8
TOTAL		4,83,27,570	21,993	22,424	4,977	4,53,846	9
Deposits and Advances not bearing Interest—							
Balance of Provincial Allotments	74	20,212	25,92,921	8,81,601	1,67,283	1,73,377	10
Appropriation for Reduction or Avoidance of Debt.	99	42,69,574	...	...	...	...	11
Excluded Local Funds	88	13,18,900	4,47,077	11,56,153	30,751	7,55,994	12
Railway Funds	89	11,68,977	...	...	...	...	13
Deposits of Sinking Funds	90	...	...	...	...	...	14
Gold Reserve Fund	...	26,42,803	...	...	...	...	15
Departmental and Judicial Deposits	92	5,93,22,764	70,46,575	83,32,091	30,23,793	4,02,33,094	16
Advances	100	3,61,05,116	12,14,618	21,47,777	7,26,433	26,22,000	17
Suspense Accounts	101	21	5,969	20,079	2,152	63,165	18
Miscellaneous	103	1,96,616	...	...	...	...	19
TOTAL		10,50,44,983	1,13,07,160	1,25,37,701	39,50,412	4,38,47,630	20
Loans and Advances by Imperial Government	93	20,61,872	46,346	...	...	6,40,998	21
Loans and Advances by Provincial Governments	93A	...	17,93,142	1,93,410	1,929	6,64,191	22
Capital Account of Local Boards	94	...	...	...	...	...	23
Remittances—							
Inland Money Orders	104	29,50,11,593	...	...	...	...	24
Other Local Remittances	"	16,15,88,539	*—62,09,333*	*—3,28,53,663*	*—35,62,840*	*—13,33,59,884*	25
Other Departmental Accounts	"	76,18,460	8,33,649	12,68,552	38,14,172	1,11,10,860	26
Net Receipts by Civil Treasuries from—							
Post Office	"	1,12,80,341	42,53,485	1,80,95,930	45,72,611	27,93,964	27
Telegraph	"	*—10,96,747*	*—1,13,981*	*—1,42,366*	*—1,89,953*	19,48,445	28
Public Works	"	5,33,07,129	*—49,30,211*	*—1,21,34,044*	*—67,09,043*	*—92,15,237*	29
Guaranteed Railways	"	*—6,47,144*	...	...	...	...	30
Net Receipts from Civil Treasuries by—							
Marine	"	85,92,753	...	...	...	...	31
Military	"	10,28,92,626	...	...	...	...	32
Remittance Account between England and India	107	2,87,72,165	3,226	3,09,558	8,642	10,93,334	33
TOTAL		66,73,19,715	*—61,63,165*	*—2,54,56,033*	*—20,66,411*	*—12,56,28,518*	34
Secretary of State's Bills drawn	96	...	...	...	...	...	35
Total Reciepts		1,03,67,10,349	3,88,99,472	6,42,96,202	1,67,33,973	16,[illegible]7,880	36
Opening Balance	97	3,61,06,767	60,06,345	1,28,51,878	46,59,325	99,81,345	37
GRAND TOTAL		1,07,28,17,116	4,49,05,817	7,71,48,080	2,13,93,298	17,33,49,231	38

of INDIA on the 31st March 1902; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and

No. of Item.	United Provinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £ 1.	ENGLAND.	GRAND TOTAL.
	₹	₹	₹	₹	₹	£	£	£
1	13,07,47,814	10,39,78,224	15,20,14,185	19,27,72,273	1,13,77,99,759	75,853,317	491,208	76,344,525
2	...	...	1,12,98,004	...	1,14,61,467	764,098	...	764,098
3	...	...	...	...	1,19,71,565	798,104	7,921	806,025
4	58,044	...	...	*—42,000*	6,75,463	45,031	2,259,699	2,304,730
5	...	...	...	...	1,00,00,000	666,667	2,009,500	2,676,167
6	...	...	...	...	...	...	4,000,000	4,000,000
7	...	...	30,868	2,06,726	14,73,811	98,254	...	98,254
8	2,65,893	9,15,200	1,15,891	3,07,860	4,91,99,437	3,279,963	...	3,279,963
9	2,65,893	9,15,200	1,46,759	5,14,586	5,06,73,248	3,378,217	...	3,378,217
10	...	18,80,808	47,89,108	61,77,603	1,66,82,913	1,112,194	...	1,112,194
11	...	...	...	...	42,69,574	284,638	...	284,638
12	11,82,482	11,88,572	13,13,227	27,37,713	1,01,30,869	675,391	...	675,391
13	...	...	...	...	11,68,977	77,932	...	77,932
14	...	...	...	1,37,079	1,37,079	9,139	...	9,139
15	...	...	...	35,83,704	62,26,507	415,100	3,454,246	3,869,346
16	4,24,84,855	2,86,13,344	2,86,48,230	2,73,92,679	24,50,97,425	16,339,828	...	16,339,828
17	11,05,790	48,74,965	38,32,274	8,85,66,005	14,11,94,978	9,412,999	72,911	9,485,910
18	24,398	79,768	1,76,611	9,895	3,82,058	25,470	...	25,470
19	...	...	...	...	1,96,616	13,108	..	13,108
20	4,47,97,525	3,66,37,457	3,87,59,450	12,86,04,678	42,54,86,996	28,365,799	3,527,157	31,892,956
21	...	1,54,409	1,04,000	1,43,420	31,51,045	210,070	...	210,070
22	8,87,150	17 76,401	4,97,254	35,59,232	93,72,709	624,847	...	624,847
23	...	...	1,79,975	...	1,79,975	11,998	...	11,998
24	...	...	...	...	29,50,11,593	19,667,440	...	19,667,440
25	*—56,76,861*	1,90,97,343	*—1,64,90,583*	1,85,74,293	11,07,011	73,801	...	73,801
26	*—1,78,18,597*	*—5,39,199*	*—35,86,456*	54,77,901	81,79,342	545,289	...	545,289
27	*—1,43,66,102*	*—1,01,62,918*	*—49,21,226*	*—46,62,902*	68,83,183	458,879	...	458,879
28	*—3,27,289*	*—97,125*	16,504	6,19,006	6,16,494	41,100	...	41,100
29	62,52,071	85,79,287	*—79,41,096*	2,67,74,943	5,39,83,799	3,598,920	...	3,598,920
30	...	...	60,40,472	88,25,621	1,42,18,949	947,930	...	947,930
31	...	...	...	...	85,92,753	572,850	...	572,850
32	...	...	3,10,19,142	3,63,38,571	17,02,50,339	11,350,022	...	11,350,022
33	1,62,314	1,60,049	62,16,860	72,27,499	4,39,53,647	2,930,243	4,043,031	6,973,274
34	*—3,17,74,464*	1,70,37,437	1,03,53,617	9,91,74,932	60,27,97,110	40,186,474	4,043,031	44,229,505
35	...	...	...	...	...	...	16,599,978	16,599,978
36	14,49,81,962	16,04,99,128	21,33,53,244	42,47,27 121	2,26,35,69,337	150,904,622	32,938,494	183,843,116
37	1,88,55,937	1,05,83,736	2,71,21,130	3,28,18,252	15,89,84,715	10,598,981	4,091,926	14,690,907
38	16,38,37,899	17,10,82,864	24,04,74,374	45,75,45,373	2,42,25,54,052	161,503,603	37,030,420	198,534,023

No. 98.—ACCOUNT of the Aggregate of Balances of Public Money in the Treasuries of India 1902, including the amount of Advances and Repayments on various Accounts, the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	No. of item.
		₹	₹	₹	₹	₹	
Expenditure	3	24,93,56,577	2,16,77,802	4,90,00,446	1,03,68,134	10,65,39,564	1
Add—Provincial Surpluses transferred to Deposits	3	20,212	25,92,921	8,81,601	1,67,283	1,73,377	2
Deduct—Provincial Deficits charged against Deposits	3	...	...	...	...	...	3
TOTAL		24,93,76,789	2,42,70,723	4,98,82,047	1,05,35,417	10,87,12,941	4
Railway and Irrigation Capital not charged to Revenue—							
Outlay on Irrigation Works	75	...	...	12,57,866	...	*—30,154*	5
Outlay on State Railways	"	1,57,49,239	*—1,02,325*	...	70,84,258	61,42,068	6
Outlay of Railway Companies—Payments for Capital Outlay	81	1,43,02,135	75,78,329	56,33,929	*—4,14,772*	3,64,601	7
Raised and deposited by Railway Companies—Payments for discharge of Debentures	81	...	...	...	...	...	8
TOTAL		3,00,51,374	74,76,004	68,91,795	66,69,486	64,76,515	9
Permanent Debt discharged—							
Sterling Debt—							
4 p. c. Stock	83	...	...	...	...	...	10
Rupee Debt—							
4½ p. c.	"	35,500	...	...	...	...	11
4 p. c.	"	12,92,125	...	...	...	...	12
3½ p. c.	"	77,500	...	...	...	...	13
Stock Notes	"	...	...	...	...	...	14
TOTAL		14,05,125	...	...	...	...	15
Temporary Debt discharged	83A	45,29,119	...	...	...	...	16
Unfunded Debt—							
Special Loans	84	...	...	...	...	...	17
Deposits of Service Funds	86	10,25,758	...	...	...	...	18
Savings Bank Deposits	87	4,03,34,937	2,593	969	10,942	2,64,255	19
TOTAL		4,13,60,695	2,593	969	10,942	2,64,255	20
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	...	...	...	...	...	21
Excluded Local Funds	88	12,67,303	4,37,497	11,34,329	31,472	7,00,311	22
Railway Funds	89	8,48,877	...	...	...	...	23
Gold Reserve Fund	...	3,36,95,916	...	...	...	...	24
Departmental and Judicial Deposits	92	5,88,31,005	66,59,642	80,97,488	31,62,880	3,90,43,167	25
Advances	100	3,50,59,604	11,03,160	22,24,345	7,39,220	28,97,245	26
Suspense Accounts	101	63,31,926	2,52,495	1,61,492	26,317	4,51,782	27
Exchange on Remittance Account	102	24,500	...	...	...	...	28
Miscellaneous	103	2,58,527	...	...	...	...	29
TOTAL		13,63,17,658	84,52,794	1,16,17,654	39,59,889	4,30,92,505	30
Loans and Advances by Imperial Government	93	49,52,670	24,250	...	...	...	31
Loans and Advances by Provincial Governments	93A	...	8,49,055	2,18,520	24,159	2,86,934	32
Capital Account of Local Boards	94	...	...	...	...	...	33
Remittances—							
Inland Money Orders	104	29,49,67,627	...	...	...	...	34
Other Departmental Accounts	"	90,43,167	*—63,568*	26	*—7,794*	*—11,649*	35
Net Payments into Civil Treasuries by—							
Post Office	"	68,82,998	...	...	...	...	36
Telegraph	"	6,47,659	...	...	...	...	37
Public Works	"	5,29,65,585	*—50,20,771*	*—1,21,40,757*	*—66,92,973*	*—1,08,17,562*	38
Guaranteed Railways	"	1,42,18,949	...	...	...	...	39
Net Issues from Civil Treasuries to—							
Marine	"	1,80,989	...	*—19,320*	*—34,487*	52,63,096	40
Military	"	3,08,81,381	33,64,791	72,38,303	13,20,504	31,72,719	41
Remittance Account between England and India	107	2,55,51,538	...	13,033	...	19,362	42
TOTAL		43,53,39,893	*—17,10,548*	*—49,08,715*	*—54,14,750*	*—23,74,034*	43
Secretary of State's Bills paid	96	12,01,86,213	...	.	...	...	44
Total Disbursements		1,02,35,19,536	3,93,55,871	6,37,02,270	1,57,85,143	15,64,59,116	45
Closing Balance	97	4,92,97,580	55,49,946	1,34,45,810	56,08,155	1,68,90,115	46
GRAND TOTAL		1,07,28,17,116	4,49,05,817	7,71,48,080	2,13,93,298	17,33,49,231	47

on the 31st March 1902; the amount of Debt incurred and discharged during the Year 1901-
Supplies to and from London, and between the several Presidencies and Provinces, and the
on the 31st March 1902—*continued.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT ₹15=£1.	ENGLAND.	GRAND TOTAL.
	₹	₹	₹	₹	₹	£	£	£
1	6,39,86,522	6,03,52,815	9,44,86,978	13,65,30,914	79,42,99,752	52,953,317	17,368,655	70,321,972
2	...	18,80,808	47,89,108	61,77,603	1,66,82,913	1,112,194	...	1,112,194
3	*5,98,258*	...	...	...	*5,98,258*	*39,884*	...	*39,884*
4	6,33,88,264	6,22,33,623	9,92,76,086	14,27,08,517	81,03,84,407	54,025,627	17,368,655	71,394,282
5	2,70,091	37,62,963	7,08,736	21,34,008	81,03,510	540,234	7,317	547,551
6	12,26,534	17,15,392	77,38,559	5,02,270	4,00,55,995	2,670,400	853,201	3,523,601
7	*—9,47,208*	...	1,36,773	*—6,81,268*	2,59,72,519	1,731,501	1,517,737	3,249,238
8	...	...	...	...	...	...	...	...
9	5,49,417	54,78,355	85,84,068	19,55,010	7,41,32,024	4,942,135	2,378,255	7,320,390
10	...	...	...	...	...	...	202	202
11	...	...	...	...	35,500	2,367	...	2,367
12	...	...	...	...	12,92,125	86,142	...	86,142
13	...	...	...	...	77,500	5,166	...	5,166
14	...	...	100	...	100	7	...	7
15	...	...	100	...	14,05,225	93,682	202	93,884
16	...	..	...	...	45,29,119	301,942	5,000,000	5,301,942
17	3,944	...	...	...	3,944	263	...	263
18	...	...	26,926	1,14,716	11,67,400	77,827	...	77,827
19	1,18,524	4,04,865	4,51,600	4,89,789	4,20,78,474	2,805,231	...	2,805,231
20	1,22,468	4,04,865	4,78,526	6,04,505	4,32,49,818	2,883,321	...	2,883,321
21	5,98,258	...	...	...	5,98,258	39,884	...	39,884
22	11,52,370	11,61,733	9,92,022	28,61,893	97,38,930	649,262	...	649,262
23	...	...	...	...	8,48,877	56,592	...	56,592
24	...	...	...	...	3,36,95,916	2,246,394	3,454,246	5,700,640
25	4,16,81,624	2,73,12,463	2,69,91,794	2,74,27,437	23,92,07,500	15,947,167	...	15,947,167
26	10,81,817	50,64,705	39,63,924	8,06,00,729	13,27,34,749	8,848,983	79,012	8,927,995
27	1,55,197	6,38,357	1,35,532	40,60,056	1,22,13,154	814,210	...	814,210
28	...	...	...	...	24,500	1,633	...	1,633
29	..	...	23,069	6,133	2,87,729	19,182	948	20,130
30	4,46,69,266	3,41,77,258	3,21,06,341	11,49,56,248	42,93,49,613	28,623,307	3,534,206	32,157,513
31	...	4,45,316	...	19,19,586	73,41,822	489,455	...	489,455
32	13,96,094	7,46,542	5,48,395	68,37,315	1,09,07,014	727,134	...	727,134
33	...	...	16,05,106	...	16,05,106	107,007	...	107,007
34	...	...	...	...	29,49,67,627	19,664,509	...	19,664,509
35	*—1,868*	*—9,367*	46,75,586	*—55,06,184*	81,18,349	541,223	...	541,223
36	...	...	...	...	68,82,998	458,867	...	458,867
37	...	...	...	...	6,47,659	43,177	...	43,177
38	57,59,301	73,91,258	*—75,15,043*	2,65,28,883	5,04,57,921	3,363,861	...	3,363,861
39	...	...	...	...	1,42,18,949	947,930	...	947,930
40	*—11*		42,531	31,87,455	86,20,253	574,684	...	574,684
41	3,02,20,193	5,12,71,554	1,62,71,344	2,65,09,550	17,02,50,339	11,350,022	...	11,350,022
42	284	1,920	1,20,53,170	2,06,90,731	5,83,30,047	3,888,670	2,055,965	5,944,635
43	3,59,77,899	5,86,55,374	2,55,27,588	7,14,10,435	61,24,94,142	40,832,943	2,055,965	42,888,908
44	...	...	4,24,22,855	8,63,42,170	24,89,51,238	16,596,749	...	16,596,749
45	14,61,03,408	16,21,41,333	21,05,49,065	42,67,33,786	2,24,43,49,528	149,623,302	30,337,283	179,960,585
46	1,77,34,491	89,41,531	2,99,25,309	3,08,11,587	17,82,04,524	11,880,301	6,693,137	18,573,438
47	16,38,37,899	17,10,82,864	24,04,74,374	45,75,45,373	2,42,25,54,052	161,503,603	37,030,420	198,534,023

No. 99.—ACCOUNT of APPROPRIATION for REDUCTION or AVOIDANCE of DEBT, for the Year ended 31st March 1902.

	India General.	Converted into £ at R15=£1
	R	£
Appropriation for Reduction or Avoidance of Debt	42,69,574	284,638

No. 100.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1902.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	87,73,464	4,05,864	7,78,860	58,393	3,16,471	4,11,442	2,78,635	62,711	4,72,999	1,00,64,875	2,16,23,714
Advances for Rest Camps	...	...	...	...	...	4,012	34,585	324	3,141	...	42,062
Special Advances	20,03,482	...	...	...	16,95,571	4,758	1,143	13	29,732	50,00,000	87,34,699
Forest Advances	4,66,477	8,01,422	13,68,025	2,10,740	3,21,666	6,02,612	6,77,116	11,704	12,22,163	10,85,961	67,67,886
Revenue Advances—											
Advances for Survey Operations	15	...	...	40,975	173	1,406	...	...	6,70,774	40,751	7,54,094
Salt and Excise Advances	...	303	...	...	...	...	...	...	15,509	16,236	32,048
Opium Advances	...	...	...	...	30,312	...	...	...	...	...	30,312
Stock Account—Opium	...	...	...	...	...	...	...	...	4,73,173	4,14,260	8,87,433
Advances Recoverable, Post Office	1,60,686	...	...	...	...	...	...	...	...	...	1,60,686
Advances Recoverable, Marine	11,21,801	...	...	...	...	...	...	...	...	...	11,21,801
Advances Recoverable, Military	11,190	...	...	...	...	...	...	...	15,816	3,53,658	3,80,664
Advances Recoverable, P. W. D.—											
Irrigation	...	...	...	...	24,481	...	3,24,366	1,331	...	...	3,50,178
Other Public Works	...	...	...	...	1,120	...	...	...	...	...	1,120
PERMANENT ADVANCES—											
Permanent Advances, Civil	4,055	7,029	892	473	3910	12,421	16,001	1,167	2,108	1,57,275	2,05,331
Post Office Permanent Advances	5,724	...	...	...	...	...	...	...	...	...	5,724
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	5,26,184	...	...	...	...	...	...	...	...	...	5,26,184
Ditto ditto, Mauritius	2,62,218	...	...	...	...	...	...	...	...	...	2,62,218
Ditto ditto, Straits Settlements	2,33,059	...	...	...	...	...	...	...	...	...	2,33,059
Ditto ditto, Hong-kong	33 380	...	...	...	...	...	...	...	...		33,380

Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	52	52
Berar Suspense Account	63,90,594	...	...	...	...	...	...	...	...	...	63,90,594
Zanzibar State	...	...	...	...	...	...	...	...	...	240	240
Account Current with Native States—											
Civil	4,51,344	...	...	3,96,062	2,28,296	69,139	34,53,160	12,709	7,48,709	1,53,884	55,13,303
Post Office	98,53,155	...	...	...	...	...	...	...	...	...	98,53,155
East African Protectorate (Mombasa) . .	...	...	...	...	...	...	...	...	...	2,477	2,477
British ditto ditto	11,51,224	...	...	...	...	...	...	...	...	...	11,51,224
COINAGE ACCOUNTS—								...			
Mint Certificates	29,08,688	...	...	...	...	...	...		...	6,34,68,428	6,63,77,116
Bullion Advances for Coinage . . .	16,18,755	...	...	...	...	...		...		76,65,558	92,84,313
Small Coin Depôt Balances	...	...	...	19,790	...	...	...	...	1,78,150	87,004	2,84,944
Copper Coinage Account	1,29,621	...	...	...	...	...	...	...	...	55,346	1,84,967
TOTAL INDIA . R	3,61,05,116	12,14,618	21,47,777	7,26,433	26,22,000	11,05,790	47,85,006	89,959	38,32,274	8,85,66,005	14,11,94,978
Total Receipts in India converted into £ at R15=£1 . £											9,412,999
ENGLAND—											
Repayment of Advances—										£	
Repayment by the Imperial Government being balance of Expenditure incurred in England during 1900-01 and 1901-02 in connection with the China Expeditionary Force										70,499	
Repayment by the Imperial Government of Expenditure in England in connection with the Despatch of Troops to South Africa . . .										2,412	
TOTAL ENGLAND . £											72,911
TOTAL . £											9,485,910

No. 100.—ACCOUNT of Repayment of Advances and Advances Repayable for the Year ended 31st March 1902—*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	89,16,037	2,90,747	7,65,045	56,014	3,25,913	3,58,658	2,92,718	65,952	4,58,061	99,45,161	2,14,74,306
Advances for Rest Camps	...	...	...	...	...	4,012	7,912	25,234	3,458	...	40,616
Special Advances	20,05,250	...	...	...	18,61,535	1,008	788	10,170	33,744	50,00,000	89,12,495
Forest Advances	4,42,395	8,04,752	14,07,063	2,13,150	3,24,927	5,71,450	6,80,156	9,345	12,16,336	10,59,322	67,28,896
Revenue Advances—											
Advances for Survey Operations	15	...	...	4,476	92	...	...	...	6,63,207	12,067	6,79,857
Salt and Excise Advances	...	328	...	...	...	...	...	...	14,124	10,536	24,988
Opium Advances	...	...	...	...	80,281	...	...	...	...	...	80,281
Stock Account—Opium	...	...	...	...	...	...	...	...	5,29,206	3,88,446	9,17,652
Advances Recoverable, Post Office	1,40,616	...	...	...	...	...	...	...	...	...	1,40,616
Advances Recoverable, Marine	10,87,297	...	...	...	...	...	...	...	...	...	10,87,297
Advances Recoverable, Military	9,79,572	...	...	...	...	...	...	...	...	...	9,79,572
Advances Recoverable, P. W. D.—											
Irrigation	...	...	...	...	36,484	...	1,43,208	849	...	...	1,80,541
Other Public Works	...	...	...	...	1,293	...	...	...	...	...	1,293
PERMANENT ADVANCES—											
Permanent Advances, Civil	12,600	7,333	2,682	1,074	6,535	14,546	8,603	16,745	1,078	1,93,745	2,64,941
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	4,93,255	...	...	...	...	...	...	...	...	...	4,93,255
Ditto ditto, Mauritius	2,38,961	...	...	...	...	...	...	...	...	...	2,38,961
Ditto ditto, Straits Settlements	3,65,746	...	...	...	...	...	...	...	...	...	3,65,746
Ditto ditto Hong Kong	32,866	...	...	...	...	...	...	...	...	...	32,866
Berar Suspense Account	49,05,526	...	...	...	...	...	...	...	...	...	49,05,526
African Protectorates—Zulu Land	11,52,136	...	...	...	...	...	...	...	...	112	11,52,248
Account Current with Native States—											
Civil	5,70,097	...	...	4,64,506	2,60,185	44,063	36,23,686	12,709	10,44,710	1,62,981	61,82,937
Post Office	99,19,348	...	...	...	...	...	...	...	...	...	99,19,348
Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	46	46
East African ditto Mombasa	...	...	...	...	...	...	...	...	...	268	268
Zanzibar ditto	...	...	...	...	...	...	...	...	...	359	359
Uganda Protectorate	...	...	...	...	...	...	...	...	...	122	122
COINAGE ACCOUNTS—											
Mint Certificates	34,43,037	...	...	...	...	...	...	...	...	5,78,40,746	6,12,83,783
Small Coin Depôt Balances	3,54,850	...	49,555	...	...	88,080	1,66,630	...	...	...	6,59,115
Currency Silver in process of coinage	...	...	...	...	...	...	...	...	...	59,86,818	59,86,818
TOTAL INDIA R	3,50,59,604	11,03,160	22,24,345	7,39,220	28,97,245	10,81,817	49,23,701	1,41,004	39,63,924	8,06,00,729	13,27,34,749
Total receipts in India converted into £ at R15=£1										£	8,848,983
IN ENGLAND:											
Advances Repayable—											
Expenditure incurred in England in connection with the China Expeditionary Force, recoverable from the Imperial Government										76,690	
Expenditure in connection with the despatch of troops to South Africa recoverable from the Imperial Government										2,260	
Expenditure brought to account in England in connection with Indian Native Troops attending His Majesty's Coronation recoverable from the Imperial Government										62	79,012
TOTAL										£	8,927,995

No. 101.—SUSPENSE ACCOUNTS for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts—	R	R	R	R	R	R	R	R	R	R	R
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	...	...	...	516	...	...	4,113	...	...	5,888	10,517
English Stores Suspense Account	...	...	...	...	...	...	145	...	3,440	3,328	6,913
CHEQUES AND BILLS—											
Pre-audit Cheques	...	4,293	...	...	60,345	18,474	17,959	...	25,510	...	1,26,581
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	...	679	679
Bills of Exchange Receivable	21	...	...	...	...	...	...	...	...	...	21
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	...	...	...	708	...	...	51,081	...	96,219	...	1,48,008
Military	...	...	...	...	...	...	...	...	51,442	...	51,442
Public Works Cash Balances—											
Irrigation	...	1,676	...	...	...	...	...	...	...	...	1,676
Railway Capital	...	...	20,079	...	2,820	5,924	583	...	...	...	29,406
Other Public Works	...	...	...	928	...	...	5,887	...	...	...	6,815
Total Receipts in India . R	21	5,969	20,079	2,152	63,165	24,398	79,768	...	1,76,611	9,895	3,82,058
TOTAL RECEIPTS IN INDIA CONVERTED INTO £ AT R15=£1 . £											25,470
Disbursements—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	2,314	69	14	...	48,639	73	...	2,016	...	...	53,125
Capitalised Outstandings	...	...	...	...	29,336	...	...	...	...	3,028	32,364
English Stores Suspense Account	...	...	...	...	754	...	...	...	...	...	754
CHEQUES AND BILLS—											
Pre-audit Cheques	...	...	7,337	...	...	...	...	...	...	13,059	20,396
Cheques issued, Local Fund	...	...	...	...	...	49,133	...	...	...	...	49,133
Departmental Cheques	...	...	...	...	9,523	...	...	...	...	11,066	20,589
Bills payable	6,897	...	...	...	...	...	...	...	...	...	6,897
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	46,57,404	24,101	40,342	...	95,551	128	...	13,976	...	32,88,771	81,20,273
Post Office	7,52,796	...	...	...	...	...	...	...	...	...	7,52,796
Telegraph	18,052	...	...	...	...	...	...	...	...	...	18,052
Military	2,65,342	...	...	...	...	...	...	...	...	37,181	3,02,523
Marine	17,311	...	...	...	...	...	...	...	...	...	17,311
Public Works Cash Balances—											
Irrigation	5,152	...	7,713	...	24,373	3,311	540	851	...	4,698	46,638
Railway Revenue	5,83,759	1,98,294	1,02,738	19,273	2,42,770	1,00,898	6,20,974	...	1,28,709	5,96,996	25,94,411
Railway Capital	524	22,495	...	7,044	...	...	...	...	2,301	10	32,374
Other Public Works	22,375	7,536	3,348	...	836	1,654	...	...	4,522	1,05,247	1,45,518
Total Disbursements in India . R	63,31,926	2,52,495	1,61,492	26,317	4,51,782	1,55,197	6,21,514	16,843	1,35,532	40,60,056	1,22,13,154
TOTAL DISBURSEMENTS IN INDIA CONVERTED INTO £ AT R15=£1 . £											814,210

No. 102.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1902.

		Page.	Sterling Amount.	Amount of Exchange. (a)	Amount of Exchange. (a)
			£	R	R
Exchange brought to account—					
On Expenditure in England		11	17,368,655		2,01,412
„ Revenue in England		7	491,208		5,696
„ Net Expenditure in England charged to Revenue		...	16,877,447		1,95,716
„ Expenditure in England not charged to Revenue		11	860,518		9,979
			17,737,965		2,05,695
Exchange on Remittances Credited as Revenue		119	...		5,78,131
					3,72,436
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	18,539,071	286		2,14,985	
On Railway Companies—Capital Account	353,182	119		5,31,960	
	18,892,253			3,16,975	
Remittance Account—					
Postal and Money Order Transactions	85,756	119		2	
East Indian Railway Advances	755,840	„		33 326	
Rajputana-Malwa Railway Advances	123,703	„		5,278	
South Indian Railway Advances	374,969	„		13,594	
Bengal and North-Western Railway Advances	35,971	„		1,468	
Great Indian Peninsula Railway Advances	244,726	„		11,224	
Family and Miscellaneous Remittances made by means of Rolls, etc.	47,908	„		238	
Other Transactions	1,877,362	„		6,977	
	958,427			30,961	
			19,850,680		3,47,936
Exchange brought to account in excess of that involved in Remittances from India during the year			2,112,715	Whereon Exchange at average rate is	24,500
				Converted into £ at R 15=£ 1 £	1,633

(a) Exchange means the difference between the equivalent at 16*d.* the rupee and at the average rate of the year or at contract and fixed rates.

No. 103.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL, INDIA.
Receipts.	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund . .	1,96,616	...	...	...	...	...	...	...	...	...	1,96,616
Total Receipts in India . R	1,96,616	...	...	...	...	...	...	...	...	...	1,96,616
TOTAL RECEIPTS CONVERTED INTO £ AT R15=£1 . £											13,108
Disbursements.											
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund . .	1,96,624	...	...	...	...	...	...		...	...	1,96 624
London Bills Payable, Exchange	61,903	...	...	...	...	...	...	...	23,069	6,133	91,105
Total Disbursements in India . R	2,58,527	...	...	...	...	...	...		23,069	6,133	2,87,729
Total Disbursements in India converted into £ at R 15=£ 1 . £											19,182
ENGLAND:											
Miscellaneous Deposits—											£
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto											576
Refund of the unexpended balance of the sum received from the French Government to meet expenditure in England on the construction of a Railway from Peralam to Karikal											372
TOTAL DISBURSEMENTS .											20,130

No. 104.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1902.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Receipt												
MONEY ORDERS	29,50,11,593	...	29,50,11,593	...	...	...	...	...	...	...	...	29,50,11,593
OTHER LOCAL REMITTANCES	1,78,12,43,727	1,78,01,36,716	16,15,88,539	*—62,09,333*	*—3,28,53,663*	*—35,62,840*	*—13,33,59,884*	*—56,76,861*	1,90,97,343	*—1,64,90,583*	1,85,74,293	11,07,011
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil	15,35,70,730	15,34,95,127	*—75,20,554*	6,88,383	5,80,499	15,31,632	2,06,79,330	*—1,56,93,904*	1,07,64,861	*—17,30,686*	*—92,23,958*	75,603
Account Current between Public Works and Telegraph, Public Works Accounts	18,06,063	4,74,148	1,25,827	1,41,946	93,194	49,259	1,74,468	1,16,786	3,44,962	51,949	2,33,524	13,31,915
Account Current between Post Office and Telegraph, Post Office Accounts	25,30,216	8,67,134	16,63,082	...	...	...	...	...	...	...	...	16,63,082
Transfers between Public Works Officers	30,78,16,353	30,78,16,353	82,41,363	3,320	5,94,859	22,33,281	*—97,42,938*	*—22,41,479*	*—1,16,49,022*	*—19,07,719*	1,44,68,335	...
Transfers between Indian and Indo-European Telegraph	24,58,967	24,58,967	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	1,82,723	1,09,981	72,742	...	...	...	...	...	...	...	...	72,742
Account between Guaranteed Railways and Public Works, Guaranteed Railway Accounts	1,34,50,728	84,14,728	50,36,000	...	...	...	...	...	...	...	...	50,36,000
TOTAL	48,18,15,780	47,36,36,438	76,18,460	8,33,649	12,68,552	38,14,172	1,11,10,860	*—1,78,18,597*	*—5,39,199*	*—35,86,456*	54,77,901	81,79,342
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Civil Accounts	14,54,89,860	13,86,06,677	1,12,80,341	42,53,485	1,80,95,930	45,72,611	27,93,964	*—1,43,66,102*	*—1,01,62,918*	*—49,21,226*	*—46,62,902*	68,83,183
Accounts Current between Civil and Telegraph, Civil Accounts	85,18,056	79,01,562	*—10,96,747*	*—1,13,981*	*—1,42,366*	*—1,89,953*	19,48,445	*—3,27,289*	*—97,125*	16,504	6,19,006	6,16,494
Accounts Current between Civil and Public Works, Civil Accounts	31,73,84,851	26,34,01,052	5,33,07,129	*—49,30,211*	*—1,21,34,044*	*—67,09,043*	*—92,15,237*	62,52,071	85,79,287	*—79,41,096*	2,67,74,943	5,39,83,799
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	3,96,12,181	2,53,93,232	*—6,47,144*	...	...	...	...	...	...	60,40,472	88,25,621	1,42,18,949
TOTAL	51,10,04,948	43,53,02,523	6,28,43,579	*—7,90,707*	58,19,520	*—23,26,385*	*—44,72,828*	*—84,41,320*	*—16,80,756*	*—68,05,346*	3,15,56,668	7,57,02,425
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE, AND MILITARY—												
Accounts Current between Civil and Marine, Marine Accounts	95,89,358	9,96,605	85,92,753	...	...	...	...	...	...	...	...	85,92,753
Accounts Current between Civil and Military, Military Accounts	18,08,39,299	1,05,88,960	10,28,92,626	...	...	...	...	...	...	3,10,19,142	3,63,38,571	17,02,50,339
	19,04,28,657	1,15,85,565	11,14,85,379	...	...	...	...	...	...	3,10,19,142	3,63,38,571	17,88,43,092
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	4,39,53,647	...	2,87,72,165	3,226	3,09,558	8,642	10,93,334	1,62,314	1,60,049	62,16,860	72,27,499	4,39,53,647

Disbursements.

MONEY ORDERS	...	29,49,67,627	29,49,67,627	...	...	...	...	...	...	...	...	29,49,67,627
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	1,51,83,416	1,52,06,175	41,50,064	...	...	...	...	...	...	21,11,464	*—62,38,769*	22,759
Account Current between Public Works and Telegraph, Telegraph Accounts	4,70,172	17,99,727	13,29,555	...	...	...	...	...	...	...	...	13,29,555
Account Current between Post Office and Telegraph, Telegraph Accounts	8,68,111	25,30,367	16,62,256	...	...	...	...	...	...	...	...	16,62,256
Account between Guaranteed Railways and Telegraph Guaranteed Railway Accounts	1,10,102	1,82,723	72,621	...	...	...	...	...	...	...	...	72,621
Account between Guaranteed Railways and Public Works, Public Works Accounts	84,15,758	1,34,46,916	18,28,671	*—63,568*	26	*—7,794*	*—11,649*	*—1,868*	*—9,367*	25,64,122	7,32,585	50,31,158
TOTAL	2,50,47,559	3,31,65,908	90,43,167	*—63,568*	26	*—7,794*	*—11,649*	*—1,868*	*—9,367*	46,75,586	*—55,06,184*	81,18,349
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, TELEGRAPH PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	14,00,33,760	14,69,16,758	68,82,998	...	...	...	...	...	...	...	...	68,82,998
Accounts Current between Civil and Telegraph, Telegraph Accounts	78,55,753	85,03,412	6,47,659	...	...	...	...	...	...	...	...	6,47,659
Accounts Current between Civil and Public Works, Public Works Accounts	34,13,15,542	39,17,73,463	5,29,65,585	*—50,20,771*	*—1,21,40,757*	*—66,92,973*	*—1,08,17,562*	57,59,301	73,91,258	*—75,15,043*	2,65,28,883	5,04,57,921
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts	2,53,07,790	3,95,26,739	1,42,18,949	...	...	...	...	...	...	...	...	1,42,18,949
TOTAL	51,45,12,845	58,67,20,372	7,47,15,191	*—50,20,771*	*—1,21,40,757*	*—66,92,973*	*—1,08,17,562*	57,59,301	73,91,258	*—75,15,043*	2,65,28,883	7,22,07,527
NET ISSUES FROM CIVIL TREASURIES TO MARINE, AND MILITARY—												
Accounts Current between Civil and Marine, Civil Accounts	10,16,055	96,36,308	1,80,989	...	*—19,320*	*—34,487*	52,63,096	*—11*	...	42,531	31,87,455	86,20,253
Accounts Current between Civil and Military, Civil Accounts	1,01,19,937	18,03,70,276	3,08,81,381	33,64,791	72,38,303	13,20,504	31,72,719	3,02,20,193	5,12,71,554	1,62,71,344	2,65,09,550	17,02,50,339
TOTAL	1,11,35,992	19,00,06,584	3,10,62,370	33,64,791	72,18,983	12,86,017	84,35,815	3,02,20,182	5,12,71,554	1,63,13,875	2,96,97,005	17,88,70,592
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	5,83,30,047	2,55,51,538	...	13,033	...	19,362	284	1,929	1,20,53,170	2,06,90,731	5,83,30,047

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1902.

Abstract.

	Net Receipts + Payments—
	R
INDIA, GENERAL	+16,15,88,539
CENTRAL PROVINCES	—62,09,333
BURMA	—3,28,53,663
ASSAM	—35,62,840
BENGAL	—13,33,59,884
UNITED PROVINCES OF AGRA AND OUDH	—56,76,861
PUNJAB	+1,07,51,981
North West Frontier Province	+83,45,362
MADRAS	—1,64,90,583
BOMBAY	+1,85,74,293
TOTAL	+11,07,011

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1902—*continued.*

Details.	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	10,75,41,655	10,75,41,655	...	54,78,190	54,78,190	...	2,54,02,172	2,54,02,172	...
Forest Remittances	4,08,967	4,69,730	— *60,763*	19,78,891	19,78,250	+ 641	84,50,4[illegible]5	83,91,466	+ 58,989
Post Office Remittances—									
Transfers between Postal Officers	78,27,803	77,98,375	+ 29,428	...	...	...	...	...	...
Treasury Suspense Account	25,99,55,040	25,99,53,482	+ 1,558	...	..	...	...	...	...
Mint Remittances	2,62,73,861	2,61,26,365	+ 1,47,496	...	...	...	...	...	...
Small Coin Depôt Remittances	39,41,949	39,47,049	— *5,100*	...	...	...	6,14,945	6,14,945	...
Bengal Remittances	6,77,80,576	6,77,80,576	...	...	...	...	...	...	...
Miscellaneous Remittances	8,56,177	8,49,716	+ 6,461	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	3,62,097	3,42,567	+ 19,530	22,000	37,000	— *15,000*	74,42,422	74,85,522	— *43,100*
Foreign Supply Bills	57,87,185	58,06,810	— *19,625*	6,00,000	6,00,000	...	52,550	52,550	...
Remittance Transfer Receipts since April 1873	8,39,088	8,16,938	+ 22,150	6,13,059	6,03,784	+ 9,275	24,52,749	24,61,858	— *9,109*
Foreign Remittance Transfer Receipts	52,96,219	50,38,890	+ 2,57,329	4,85,235	4,82,257	+ 2,978	5,15,687	5,18,969	— *3,282*
Emigrants' Remittance Receipts	80,257	1,15,312	— *35,055*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	24,03,98,635	7,65,40,771	+ 16,38,57,864	6,80,000	68,20,244	— *61,40,244*	8,45,205	3,37,69,294	— *3,29,24,089*
Central Adjusting Account	1,85,77,215	2,12,09,949	— *26,32,734*	2,863	69,846	— *66,983*	1,26,184	59,256	+ 66,928
TOTAL	74,59,26,724	58,43,38,185	+ 16,15,88,539	98,60,238	1,60,69,571	— *62,09,333*	4,59,02,369	7,87,56,032	— *3,28,53,663*

No. 105.—Other Local Remittances during the Year ended 31st March 1902—*continued.*

Details—*continued.*	Assam.			Bengal.			United Provinces of Agra and Oudh.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*continued.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	90,52,091	90,52,091	...	9,36,58,952	9,36,58,952	...	13,23,47,856	13,23,47,856	...
Opium Remittances	...	...	...	73,65,650	73,65,650	...	...	...	...
Salt Remittances	...	...	...	4,16,421	4,30,607	— *14,186*	...	...	...
Customs Remittances	...	...	...	4,12,57,449	4,12,57,449	...	...	...	...
Forest Remittances	8,30,804	8,37,925	— *7,121*	18,20,756	18,44,427	— *23,671*	22,98,245	22,76,872	+ 21,373
Small Coin Depôt Remittances	3,27,790	3,16,790	+ 11,000	...	...	...	3,08,520	3,08,520	...
Judicial Remittances	...	...	...	6,292	6,292	...	...	...	...
Miscellaneous Remittances	...	...	...	72,678	77,090	— *4,412*	8,84,870	8,81,516	+ 3,354
REMITTANCES BY BILLS—									
Supply Bills since April 1873	4,56,277	4,47,829	+ 8,448	1,06,48,413	1,07,91,963	— *1,43,550*	29,74,600	29,00,625	+ 73,975
Foreign Supply Bills	22,24,455	22,37,155	— *12,700*	57,661	56,376	+ 1,285	5,18,902	4,42,452	+ 76,450
Remittance Transfer Receipts since April 1873	1,63,439	1,71,401	— *7,962*	51,64,494	51,37,250	+ 27,244	50,12,726	49,66,571	+ 46,155
Foreign Remittance Transfer Receipts	4,7181	50,343	— *3,162*	3,77,720	3,80,758	— *3,038*	32,56,584	32,28,690	+ 27,894
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	14,07,000	49,46,335	—*35,39,335*	1,74,23,993	15,06,56,035	—*13,32,32,042*	1,94,95,795	2,53,12,553	—*58,16,758*
Central Adjusting Account	7,446	19,454	— *12,008*	1,70,534	1,38,048	+ 32,486	12,734	1,22,038	— *1,09,304*
TOTAL	1,45,16,483	1,80,79,323	—*35,62,840*	17,84,41,013	31,18,00,897	— *13,33,59,884*	16,71,10,832	17,27,87,693	—*56,76,861*

No. 105.—Other Local Remittances during the Year ended 31st March 1902—*continued.*

Details—*continued.*	Punjab.			North-West Frontier Province.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*contd.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	10,07,80,117	10,07,80,117	...	92,90,391	92,90,391	...	13,41,90,194	13,41,89,381	+813	16,46,22,202	16,46,22,202	...
Salt Remittances	...	...	...	...	...	...	2,46,45,885	2,46,16,214	+29,671	...	...	...
Customs Remittances	...	...	...	..	...	...	35,18,549	35,18,549	...	...	...	...
Forest Remittances	18,95,641	18,81,342	+14,299	28,506	28,824	*—318*	41,64,383	41,65,872	*—1,489*	19,22,052	19,22,052	...
Mint Remittances	...	...	...	...	...	...	...	...	...	2,81,14,299	2,82,30,485	*—1,16,186*
Small Coin Depôt Remittances	...	...	...	...	...	...	...	...	...	12,48,925	12,48,925	...
Miscellaneous Remittances	16,100	16,100	...	...	...	...	15,76,138	10,23,928	+5,52,210	...	...	...
North-West Frontier Suspense Account	9,62,528	91,85,178	*—82,22,650*	91,86,209	9,63,559	+82,22,650	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	15,73,977	15,85,783	*—11,806*	1,29,302	1,05,752	+23,550	30,40,401	30,63,783	*—23,382*	1,21,71,922	1,23,52,556	*—1,80,634*
Foreign Supply Bills	7,23,025	7,24,836	*—1,811*	15,550	15,550	...	2,48,750	2,50,750	*—2,000*	81,85,470	82,01,899	*—16,429*
Remittance Transfer Receipts since April 1873	35,84,388	35,47,580	+36,808	5,19,028	4,18,895	+1,00,133	21,62,989	21,06,069	+56,920	51,27,933	48,43,327	+2,84,606
Foreign Remittance Transfer Receipts	15,82,358	15,91,372	*—9,014*	31,056	29,009	+2,047	16,97,505	16,33,154	+64,351	72,10,643	73,46,774	*—1,36,131*
Emigrants' Remittance Receipts	...	...	...	...	...	...	19,530	20,359	*—829*	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	1,93,55,125	2,73,819	+1,90,81,306	...	...	...	64,80,897	2,34,79,797	*—1,69,98,900*	5,45,32,298	3,88,20,100	+1,57,12,198
Central Adjusting Account	1,01,179	2,36,330	*—1,35,151*	28	2,728	*—2,700*	5,95,029	7,62,977	*—1,67,948*	42,35,566	12,08,697	+30,26,869
TOTAL	13,05,74,438	11,98,22,457	+1,07,51,981	1,92,00,070	1,08,54,708	+83,45,362	18,23,40,250	19,88,30,833	*—1,64,90,583*	28,73,71,310	26,87,97,017	+1,85,74,293

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1902.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	4,63,465	15,42,961	−10,79,496	...	...	...	...	...	...	...	...	+ 116
Central Provinces Accounts	15,42,917	4,63,305	...	+ 10,79,612	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	11,72,804	14,34,310	−2,61,506	...	...	...	...	...	...	...	...	− 813
Burma Accounts	14,33,132	11,72,439	...	...	+2,60,693	...	...	...	...	...	...	
India and Assam—												
India Accounts	1,08,070	40,81,215	−39,73,145	...	...	...	...	...	...	...	...	+ 962
Assam Accounts	40,83,214	1,09,107	...	...	...	+39,74,107	...	...	...	...	...	
India and Bengal—												
India Accounts	6,731,613	68,89,478	+7,42,135	...	...	...	...	...	...	...	...	− 281
Bengal Accounts	69,25,614	76,68,030	...	...	...	...	−7,42,416	...	...	...	...	
India and United Provinces of Agra & Oudh—												
India Accounts	1,27,19,429	1,30,54,105	−3,34,676	...	...	...	...	...	...	...	...	− 614
U. P. of Agra & Oudh Accounts	1,29,32,899	1,25,98,837	...	...	...	...	...	+3,34,062	...	...	...	
India and Punjab—												
India Accounts	64,79,626	1,03,29,913	−38,50,287	...	...	...	...	...	...	...	...	+ 7,425
Punjab Accounts	1,03,67,225	65,09,513	...	...	...	...	...	...	+38,57,712	...	...	
India and Madras—												
India Accounts	51,11,699	33,92,342	+17,19,357	...	...	...	...	...	...	...	...	+ 6,135
Madras Accounts	33,89,305	51,02,527	...	...	...	...	...	...	...	−17,13,222	...	
India and Bombay—												
India Accounts	1,82,96,443	1,87,79,379	− 4,82,936	...	...	...	...	...	...	...	...	− 16,231
Bombay Accounts	1,87,73,569	1,83,06,864	...	...	...	...	...	...	...	...	+4,66,705	
Central Provinces and Burma—												
Central Provinces Accounts	647	3,151	...	−2,504	...	...	...	...	...	...	...	+ 1
Burma Accounts	3,152	647	...	...	+2,505	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	514	993	...	−479	...	...	...	...	...	...	...	...
Assam Accounts	993	514	...	...	...	+479	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	19,056	8,89,668	...	−8,70,612	...	...	...	...	...	...	...	− 6
Bengal Accounts	8,89,668	19,062	...	...	...	...	+8,70,606	...	...	...	...	

Central Provinces and United Provinces of Agra & Oudh—													
Central Provinces Accounts	1,91,781	1,18,262	...	+73 519	...	...	...	...	...	...	...	...	
U. P. of Agra & Oudh Accounts	1,18,338	1,91,857	...	...	...	...	...	—73,519	...	...	...		
Central Provinces and Punjab—													
Central Provinces Accounts	28,830	16,430	...	+12,400	...	...	...	...	...	...	...	...	
Punjab Accounts	16,430	28,830	...	...	...	...	...	...	—12,400	...	...		
Central Provinces and Madras—													
Central Provinces Accounts	38,736	7,601	...	+31,135	...	...	...	...	...	...	...	...	
Madras Accounts	8,361	38,786	...	...	...	...	...	...	...	—30,425	...		+710
Central Provinces and Bombay—													
Central Provinces Accounts	4,47,021	81,709	...	+3,65,312	...	...	...	...	...	...	...	...	
Bombay Accounts	82,839	4,48,151	...	...	...	...	...	...	...	...	—3,65,312		...
Burma and Assam—													
Burma Accounts	333	2,068	...	...	—1,735	...	...	...	...	...	...	...	
Assam Accounts	2,068	333	...	...	...	+1,735	...	...	...	...	...		...
Burma and Bengal—													
Burma Accounts	83,611	1,04,709	...	...	—21,098	...	...	...	...	...	...	...	
Bengal Accounts	1,04,895	83,798	...	...	...	...	+21,097	...	...	...	...		—1
Burma and United Provinces of Agra & Oudh—													
Burma Accounts	49,800	14,332	...	...	+35,468	...	...	...	...	...	...	...	
U. P. of Agra & Oudh Accounts	14,559	50,018	...	...	...	...	...	—35,459	...	...	...		+9
Burma and Punjab—													
Burma Accounts	48,537	9,826	...	...	+38,711	...	...	...	...	...	...	...	
Punjab Accounts	9,892	48,602	...	...	...	...	...	...	—38,710	...	...		+1
Burma and Madras—													
Burma Accounts	99,760	86,628	...	...	+13,132	...	...	...	...	...	...	...	
Madras Accounts	86,621	99,431	...	...	...	...	...	...	...	—12,810	...		+322
Burma and Bombay—													
Burma Accounts	4,18,886	1,66,063	...	...	+2,52,823	...	...	...	...	...	...	...	
Bombay Accounts	1,66,080	4,18,890	...	...	...	...	...	...	...	...	—2,52,810		+13
Assam and Bengal—													
Assam Accounts	1,97,316	27,64,542	...	...	...	—25,67,226	...	...	...	...	...	...	
Bengal Accounts	27,64,432	1,97,232	...	...	...	...	+25,67,200	...	...	...	...		—26
Assam and United Provinces of Agra & Oudh—													
Assam Accounts	87,556	4,711	...	...	...	+82,845	...	...	...	...	...	...	
U. P. of Agra & Oudh Accounts	4,711	87,557	...	...	...	...	...	—82,846	...	...	...		—1
Assam and Punjab—													
Assam Accounts	16,377	4,869	...	...	...	+11,508	...	...	...	...	...	...	
Punjab Accounts	4,869	16,377	...	...	...	...	...	...	—11,508	...	...		...
Carried forward	11,74,37,693	11,74,39,972	—75,20,554	+6,88,383	+5,80,499	+15,03,448	+27,16,487	+1,42,238	+37,95,094	—17,56,457	—1,51,417		—2,279

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	11,74,37,693	11,74,39,972	*—75,20,554*	+6,88,383	+5,80,499	+15,03,448	+27,16,487	+1,42,238	+37,95,094	*—17,56,457*	*—1,51,417*	*—2,279*
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	2,895	507	...	...	...	+2,388	...	...	...	...	...	...
Madras Accounts	507	2,895	...	...	...	...	...	...	...	*—2,388*	...	
Assam and Bombay—												
Assam Accounts	25,996	200	...	...	...	+25,796	...	...	...	...	...	...
Bombay Accounts	200	25,996	...	...	...	...	...	...	...	...	*—25,796*	
Bengal and U. P. of Agra & Oudh—												
Bengal Accounts	1,88,13,351	10,94,095	...	...	...	...	+1,77,19,256	...	...	...	...	+75,935
U. P. of Agra & Oudh Accounts	10,93,863	1,87,37,184	...	...	...	...	...	*—1,76,43,321*	...	...	...	
Bengal and Punjab—												
Bengal Accounts	21,841	60,023	...	...	...	...	*—38,182*	...	...	...	...	*—164*
Punjab Accounts	62,229	24,211	...	...	...	...	...	...	+38,018	...	...	
Bengal and Madras—												
Bengal Accounts	2,10,204	1,06,396	...	...	...	...	+1,03,808	...	...	...	...	*—28*
Madras Accounts	1,06,422	2,10,258	...	...	...	...	...	...	...	*—1,03,836*	...	
Bengal and Bombay—												
Bengal Accounts	1,93,830	15,869	...	...	...	...	+1,77,961	...	...	...	...	*—1*
Bombay Accounts	15,821	1,93,783	...	...	...	...	...	...	...	...	*—1,77,962*	
U. P. of Agra & Oudh and Punjab—												
U. P. of Agra & Oudh Accounts	11,30,589	15,41,724	...	...	...	...	...	*—4,11,135*	...	...	...	+1,827
Punjab Accounts	15,41,779	11,28,817	...	...	...	...	...	...	+4,12,962	...	...	
U. P. of Agra & Oudh and Madras—												
U. P. of Agra & Oudh Accounts	1,29,967	1,98,528	...	...	...	...	...	*— 68,561*	...	...	...	*—57*
Madras Accounts	1,98,527	1,30,023	...	...	...	...	...	...	...	+68,504	...	
U. P. of Agra & Oudh and Bombay—												
U. P. of Agra & Oudh Accounts	26,20,485	3,33,610	...	...	...	...	...	+22,86,875	...	...	...	+199
Bombay Accounts	3,87,200	26,73,876	...	...	...	...	...	...	...	...	*—22,86,676*	
Punjab and Madras—												
Punjab Accounts	1,43,986	27,832	...	...	...	...	...	...	+1,16,154	...	...	...
Madras Accounts	27,772	1,43,926	...	...	...	...	...	...	...	*—1,16,154*	...	
Punjab and Bombay—												
Punjab Accounts	68,05,599	4,02,966	...	...	...	...	...	...	+64,02,633	...	...	+310
Bombay Accounts	3,98,493	68,00,816	...	...	...	...	...	...	...	...	*—64,02,323*	

Madras and Bombay—												
Madras Accounts . . .	12,49,743	10,70,098	...	...	...	...	...	...	...	+1,79,645	...	−139
Bombay Accounts . . .	9,51,738	11,31,522	...	...	...	...	...	...	...	...	−1,79,784	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	15,35,70,730	15,34,95,127	−75,20,554	+6,88,383	+5,80,499	+15,31,632	+2,06,79,330	−1,56,93,904	+1,07,64,861	−17,30,686	−92,23,958	+75,603
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Punjab—												
Military, Bengal	25,53,467	12,30,382	+13,23,085	...	...	...	...	...	...	...	...	−19,323
Military, Punjab	12,64,773	26,07,181	−13,42,408	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal	10,59,640	5,03,115	+5,56,525	...	...	...	...	...	...	...	...	−3,695
Military, Madras	4,84,606	10,44,826	...	...	...	...	...	...	...	−5,60,220	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	15,33,604	46,76,380	−31,42,776	...	...	...	...	...	...	...	...	+116
Military, Bombay	46,74,531	15,31,639	...	...	...	...	...	...	...	...	+31,42,892	
Military, Punjab, and Military, Madras—												
Military, Punjab	9,724	50,360	−40,636	...	...	...	...	...	...	...	...	...
Military, Madras	50,360	9,724	...	...	...	...	...	...	...	+40,636	...	
Military, Punjab, and Military, Bombay—												
Military, Punjab	45,736	15,49,590	−15,03,854	...	...	...	...	...	...	...	...	+143
Military, Bombay	15,42,489	38,492	...	...	...	...	...	...	...	...	+15,03,997	
Military, Madras, and Military, Bombay—												
Military, Madras	1,86,327	17,78,207	...	...	...	...	...	...	...	−15,91,880	...	...
Military, Bombay	17,78,159	1,86,279	...	...	...	...	...	...	...	...	+15,91,880	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . . .	1,51,83,416	1,52,06,175	−41,50,064	...	...	...	...	...	...	−21,11,464	+62,38,769	−22,759

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	4,08,337	2,82,510	1,25,827	...	...	...	...	...	...	...	...	1,25,827
Telegraph Accounts . . .	4,70,172	17,99,727	*—13,29,555*	...	...	...	...	...	...	...	...	*—13,29,555*
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	1,52,020	10,074	...	1,41,946	...	...	...	...	...	...	...	1,41,946
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	1,05,182	11,988	...	...	93,194	...	...	...	...	...	...	93,194
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	50,113	854	...	...	...	49,259	...	...	...	...	...	49,259
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	2,00,759	26,291	...	...	...	...	1,74,468	...	...	...	...	1,74,468
Public Works, United Provinces of Agra and Oudh, and Telegraph—												
Public Works Accounts . .	1,18,571	1,785	...	...	...	...	...	1,16,786	...	...	...	1,16,786
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	3,74,731	29,769	...	...	...	...	...	...	3,44,962	...	...	3,44,962
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	71,951	20,002	...	...	...	...	...	...	...	51,949	...	51,949

Public Works, Bombay, and Telegraph— Public Works Accounts . .	3,24,399	90,875	...	...	...	...	...	...	...	...	2,33,524	2,33,524
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts . . .	18,06,063	4,74,148	1,25,827	1,41,946	93,194	49,259	1,74,468	1,16,786	3,44,962	51,949	2,33,524	13,31,915
Telegraph Accounts .	4,70,172	17,99,727	—13,29,555	...	...	...	...	...	...	...	...	—13,29,555
Net . . .	...	...	—12,03,728	1,41,946	93,194	49,259	1,74,468	1,16,786	3,44,962	51,949	2,33,524	2,360
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts . . .	25,30,216	8,67,134	16,63,082	...	...	...	...	...	...	...	...	16,63,082
Telegraph Accounts . . .	8,68,111	25,30,367	—16,62,256	...	...	...	...	...	...	...	...	—16,62,256
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts .	25,30,216	8,67,134	16,63,082	...	...	...	...	...	...	...	...	16,63,082
Telegraph Accounts .	8,68,111	25,30,367	—16,62,256	...	...	...	...	...	...	...	...	—16,62,256
Net . .	...	...	826	...	...	...	...	...	...	...	...	826
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Irrigation	1,40,46,413	68,68,634	—20,330	1,06,699	17,48,494	...	—6,96,500	1,88,757	6,17,214	49,13,173	3,20,272	71,77,779
Railway Revenue	16,13,89,131	15,51,54,827	—11,24,382	—56,95,036	—15,98,869	—10,04,935	—16,11,931	—3,62,886	—78,43,082	46,26,849	2,08,48,576	62,34,304
Railway Capital	10,67,12,992	11,20,04,569	+2,83,363	63,18,869	22,49,989	31,55,798	—68,85,502	—1,08,838	—8,50,275	—52,02,355	—42,52,626	—52,91,577
Other Public Works . . .	2,56,67,817	3,37,88,323	+91,02,712	—7,27,212	—18,04,755	82,418	—5,49,005	—19,58,512	—35,72,879	—62,45,386	—24,47,887	—81,20,506
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	30,78,16,353	30,78,16,353	82,41,363	3,320	5,94,859	22,33,281	—97,42,938	—22,41,479	—1,16,49,022	—19,07,719	1,44,68,335	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	24,58,967	24,58,967	...	...	...	...	...	...	...	...	...	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railway Accounts	1,10,102	1,82,723	—72,621	...	...	...	...	...	...	...	...	—72,621
Telegraph Accounts	1,82,723	1,09,981	72,742	...	...	...	...	...	...	...	...	72,742
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts	1,10,102	1,82,723	—72,621	...	...	...	...	...	...	...	...	—72,621
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Telegraph Accounts	1,82,723	1,09,981	72,742	...	...	...	...	...	...	...	...	72,742
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Net	...	...	121	...	...	...	...	...	...	...	...	121
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts	1,34,50,728	84,14,728	50,36,000	...	...	...	...	...	...	...	...	50,36,000
Public Works Accounts	33,86,658	52,15,329	—18,28,671	...	...	...	...	...	...	...	...	—18,28,671
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	2,19,050	1,55,482	...	63,568	...	...	...	...	...	...	...	63,568
Guaranteed Railways and Public Works Accounts, Burma—												
Public Works Accounts	...	26	...	...	—26	...	...	...	...	...	...	—26
Guaranteed Railways and Public Works, Assam—												
Public Works Accounts	8,383	589	...	...	...	7,794	...	...	...	...	...	7,794
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	17,799	6,150	...	...	...	...	11,649	...	...	...	...	11,649
Guaranteed Railways and Public Works, United Provinces of Agra and Oudh—												
Public Works Accounts	4,235	2,367	...	...	...	...	...	1,868	...	...	...	1,868
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	10,313	946	...	...	...	...	...	...	9,367	...	...	9,367
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	36,12,373	61,76,495	...	...	...	...	...	...	...	—25,64,122	...	—25,64,122
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	11,56,947	18,89,532	...	...	...	...	...	...	...	...	—7,32,585	—7,32,585
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Ry. Accounts	1,34 50,728	84,14,728	50,36,000	...	...	...	...	...	...	...	...	50,36,000
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — P. W. Accounts	84,15,758	1,34,46,916	—18,28,671	63,568	—26	7,794	11,649	1,868	9,367	—25,64,122	—7,32,585	—50,31,158
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Net	...	...	32,07,329	63,568	—26	7,794	11,649	1,868	9,367	—25,64,122	—7,32,585	4,842

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—												
Account between—												
India and Post Office—												
Civil Accounts	1,51,20,346	38,40,005	+1,12,80,341	...	...	...	...	...	...	...	...	−1
Post Office Accounts	38,48,466	1,51,28,808	−1,12,80,342	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	56,08,252	13,54,767	...	+42,53,485	...	...	...	...	...	...	...	...
Post Office Accounts	13,54,767	56,08,252	−42,53,485	...	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	1,92,09,539	11,13,609	...	...	+1,80,95,930	...	...	...	...	...	...	...
Post Office Accounts	11,13,609	1,92,09,539	−1,80,95,930	...	...	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	57,86,156	12,13,545	...	...	...	+45,72,611	...	...	...	...	...	...
Post Office Accounts	12,13,545	57,86,156	−45,72,611	...	...	...	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	3,79,56,905	3,51,62,941	...	...	...	...	+27,93,964	...	...	...	...	−46
Post Office Accounts	3,51,62,999	3,79,57,009	−27,94,010	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Post Office—												
Civil Accounts	1,25,42,486	2,69,08,588	...	...	...	...	...	−1,43,66,102	...	...	...	...
Post Office Accounts	2,69,08,808	1,25,42,706	+1,43,66,102	...	...	...	...	...	...	...	...	
Punjab and Post Office—												
Civil Accounts	1,28,25,681	2,29,88,599	...	...	...	...	...	...	−1,01,62,918	...	...	+233
Post Office Accounts	2,29,96,157	1,28,33,006	+1,01,63,151	...	...	...	...	...	...	...	...	
Madras and Post Office—												
Civil Accounts	1,73,29,019	2,22,50,245	...	...	...	...	...	...	...	−49,21,226	...	−1
Post Office Accounts	2,22,50,314	1,73,29,089	+49,21,225	...	...	...	...	...	...	...	...	
Bombay and Post Office—												
Civil Accounts	1,91,11,476	2,37,74,378	...	...	...	...	...	...	...	...	−46,62,902	...
Post Office Accounts	2,51,85,095	2,05,22,193	+46,62,902	...	...	...	...	...	...	...	...	
Total Account Current between Civil and Post Office. — Civil Accounts	14,54,89,860	13,86,06,677	+1,12,80,341	+42,53,485	+1,80,95,930	+45,72,611	+27,93,964	−1,43,66,102	−1,01,62,918	−49,21,226	−46,62,902	+68,83,183
Post Office Accounts	14,00,33,760	14,69,16,758	−68,82,998	...	...	...	...	...	...	...	...	−68,82,998
Net	...	...	+43,97,343	+42,53,485	+1,80,95,930	+45,72,611	+27,93,964	−1,43,66,102	−1,01,62,918	−49,21,226	−46,62,902	+185

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	13,18,553	24,15,300	*—10,06,747*	...	...	...	...	...	...	...	...	+9,507
Telegraph Accounts	24,24,927	13,18,673	+11,06,254	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	30,386	1,44,367	...	*—1,13,981*	...	...	...	...	...	...	...	...
Telegraph Accounts	1,44,367	30,386	+1,13,981	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	8,38,035	9,80,401	...	...	*—1,42,366*	...	...	...	...	...	...	*—94*
Telegraph Accounts	9,79,223	8,36,951	+1,42,272	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	62,519	2,52,472	...	..	...	*—1,89,953*	...	...	...	...	...	+1
Telegraph Accounts	2,52,473	62,519	+1,89,954	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	23,54,779	4,06,334	...	...	...	...	+19,48,445	...	...	...	...	*—434*
Telegraph Accounts	4,05,201	23,54,080	*—19,48,879*	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	2,71,753	5,99,042	...	...	...	...	...	*—3,27,289*	...	...	...	+1,702
Telegraph Accounts	5,98,892	2,69,901	+3,28,991	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	5,60,271	6,57,395	...	...	...	...	...	..	*—97,125*	...	...	+11,323
Telegraph Accounts	6,02,079	5,53,631	+1,08,448	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	7,21,736	7,05,232	...	...	...	...	...	...	...	+16,504	...	*—294*
Telegraph Accounts	7,04,837	7,21,605	*—16,795*	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	23,60,024	17,41,018	...	...	...	...	...	...	...	...	+6,19,006	*—52,876*
Telegraph Accounts	16,83,704	23,55,586	*—6,71,882*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	85,18,056	79,01,562	*—10,06,747*	*—1,13,981*	*—1,42,366*	*—1,89,953*	+19,48,445	*—3,27,289*	*—97,125*	+16,504	+6,19,006	+6,16,494
Telegraph Accounts	78,55,753	85,03,412	*—6,47,659*	...	...	...	...	...	...	...	...	*—6,47,659*
Net	...	...	*—17,44,406*	*—1,13,981*	*—1,42,366*	*—1,89,953*	+19,48,445	*—3,27,289*	*—97,125*	+16,504	+6,19,006	*—31,165*

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	...	6,47,144	—6,47,144	...	...	...	...	...	...	...	...	—1,48,66,093
Guaranteed Railway Accounts	2,53,07,790	3,95,26,739	—1,42,18,949	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,76,61,221	1,16,20,749	...	...	...	...	...	...	...	+60,40,472	...	+60,40,472
Bombay and Guaranteed Railways—												
Civil Accounts	2,19,50,960	1,31,25,339	...	...	...	...	...	...	...	...	+88,25,621	+88,25,621
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	3,96,12,181	2,53,93,232	—6,47,144	...	...	...	...	...	...	+60,40,472	+88,25,621	+1,42,18,949
Guaranteed Railway Accounts	2,53,07,790	3,95,26,739	—1,42,18,049	...	...	...	...	...	...	...	...	—1,42,18,949
Net	...	...	—1,48,66,093	...	...	...	...	...	...	+60,40,472	+88,25,621	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	97,182	2,78,171	—1,80,989	...	...	...	...	...	...	...	...	—9,673
Marine Accounts	2,67,794	96,478	+1,71,316	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	2,08,258	1,88,938	...	...	+19,320	...	...	...	...	...	...	+5,299
Marine Accounts	1,94,075	2,08,696	—14,021	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	34,525	38	...	...	...	+34,487	...	...	...	...	...	...
Marine Accounts	38	34,525	—34,487	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	4,17,868	56,80,964	...	...	...	...	—52,63,096	...	...	...	...	—6,559
Marine Accounts	56,50,055	3,99,518	+52,56,537	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Marine—												
Civil Accounts	11	...	...	...	...	...	...	+11	...	...	...	...
Marine Accounts	...	11	—11	...	...	...	...	...	...	...	...	
Madras and Marine—												
Marine Accounts	19,839	62,370	...	...	...	...	...	...	...	—42,531	...	+5,850
Civil Accounts	67,280	18,899	+48,381	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	2,38,372	34,25,827	...	...	...	...	...	...	...	...	—31,87,455	—22,417
Marine Accounts	34,03,516	2,38,478	+31,65,038	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE Civil Accounts	10,16 055	96,36,308	—1,80,989	...	+19,320	+34,487	—52,63,096	+11	...	—42,531	—31,87,455	—86,20,253
Marine Accounts	95,89,358	9,96,605	+85,92,753	...	...	...	...	...	...	...	...	+85,92,753
Net	...	...	+84,11,764	...	+19,320	+34,487	—52,63,096	+11	...	—42,531	—31,87,455	—27,500

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	16,96,053	1,70,33,775	*—1,53,37,722*	...	...	...	...	...	...	...	...	*— 1,81,293*
Military Accounts . . .	1,70,24,913	18,68,484	+1,51,56,429	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	42,327	14,92,975	...	*—14,50,648*	...	...	...	...	...	...	...	+ 13,512
Military Accounts . . .	15,06,754	42,594	+14,64,160	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	25,755	41,776	...	...	*—16,021*	...	...	...	...	...	...	*— 1,503*
Military Accounts . . .	42,132	27,614	+14,518	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	2,23,052	15,42,381	...	...	...	*—13,19,329*	...	...	...	...	...	*— 3,827*
Military Accounts . . .	15,51,186	2,35,684	+13,15,502	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	2,37,564	28,53,192	...	...	...	...	*—26,15,628*	...	...	...	...	*— 4,729*
Military Accounts . . .	28,58,257	2,47,358	+26,10,899	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Bengal—												
Civil Accounts	7,85,892	3,06,21,775	...	...	...	...	...	*—2,98,35,883*	...	...	...	+ 1,68,582
Military Accounts . . .	3,06,95,458	6,90,993	+3,00,04,465	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	2,92,089	18,97,148	...	...	...	...	...	...	*—16,05,059*	...	...	*— 3,276*
Military Accounts . . .	17,43,601	1,41,818	+16,01,783	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	10,789	62,178	...	...	...	...	...	...	...	*—51,389*	...	+ 168
Military Accounts . . .	60,792	9,235	+51,557	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	29,859	4,08,546	...	...	...	...	...	...	...	...	*—3,78,687*	+ 12,366
Military Accounts . . .	4,17,732	26,679	+3,91,053	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	84,150	10,27,963	*—9,43,813*	...	...	...	...	...	...	...	...	*—2,98,028*
Military Accounts . . .	12,91,621	6,45,836	+6,45,785	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	7	3,235	...	*—3,228*	...	...	...	...	...	...	...	...
Military Accounts . . .	3,242	14	+3,228	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—												
Civil Accounts	43,411	842	..	...	+42,569	...	...	...	...	...	...	} ...
Military Accounts	642	43,211	−42,569	...	...	...	...	...	...	...	...	
Assam and Military, Punjab—												
Civil Accounts	...	2,391	...	...	...	−2,391	...	...	...	...	...	} − 16
Military Accounts	2,375	...	+2,375	...	...	...	...	...	...	...	...	
Bengal and Military, Punjab—												
Civil Accounts	3,729	2,28,296	...	...	...	...	−2,24,567	...	...	...	...	} − 764
Military Accounts	2,24,805	402	+2,24,403	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Punjab—												
Civil Accounts	92,048	3,24,705	...	...	...	...	...	−2,32,657	...	...	...	} + 1,454
Military Accounts	2,91,214	57,103	+2,34,111	...	...	...	...	...	...	...	...	
Punjab and Military, Punjab—												
Civil Accounts	13,93,500	5,00,24,418	...	...	...		...	...	−4,86,30,918	...	...	} + 2,97,241
Military Accounts	5,02,85,730	13,57,571	+4,89,28,159	...	...	...	...	...	...	...	...	
Madras and Military, Punjab—												
Civil Accounts	27	4,828	...	...	...	...	...	...	...	−4,801	...	} + 117
Military Accounts	5,567	649	+4,918	...	...	...	...	...	...	...	...	
Bombay and Military, Punjab—												
Civil Accounts	15,718	2,98,172	...	...	...	...	...	...	...	...	−2,82,454	} − 604
Military Accounts	2,93,605	11,755	+2,81,850	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	3,04,174	49,07,460	−46,03,286	...	...	...	...	...	...	...	...	} + 560
Military Accounts	49,00,012	2,96,166		...	...	...	...	...	...	+ 46,03,846	...	
Central Provinces and Military, Madras—												
Civil Accounts	5,133	6,52,334	...	−6,47,201	...	...	...	...	...	...	...	} − 50
Military Accounts	6,48,739	1,588	...	...	...	...	...	...	...	+6,47,151	...	
Burma and Military, Madras—												
Civil Accounts	7,46,647	79,93,623	...	...	−72,46,976	...	...	...	...	...	...	} + 571
Military Accounts	79,85,509	7,37,962	...	...	...	...	...	...	...	+72,47,547	...	
Assam and Military, Madras—												
Civil Accounts	1,627	432	...	...	...	+1,195	...	...	...	...	...	} ...
Military Accounts	...	1,195	...	...	...	...	...	...	...	−1,195	...	
Bengal and Military, Madras—												
Civil Accounts	3,257	1,02,787	...	...	...	...	−99,530	...	...	...	...	} − 18
Military Accounts	1,02,769	3,257	...	...	...	...	...	...	...	+99,512	...	
United Provinces of Agra and Oudh and Military, Madras—												
Civil Accounts	9,338	1,54,507	...	...	...	...	...	−1,45,169	...	...	...	} − 82
Military Accounts	1,47,119	2,032	...	...	...	...	...	...	...	+ 1,45,087	...	
Punjab and Military, Madras—												
Civil Accounts	5,350	3,52,238	...	...	...	...	...	...	−3,46,888	...	...	} − 121
Military Accounts	3,52,522	5,755	...	...	...	...	...	...	...	+3,46,767	...	
Madras and Military, Madras—												
Civil Accounts	6,96,985	1,68,59,223	...	...	...	...	...	...	...	−1,61,62,238	...	} + 6,398
Military Accounts	1,69,32,424	7,63,788	...	...	...	...	...	...	...	+1,61,68,636	...	
Bombay and Military, Madras—												
Civil Accounts	20,970	17,90,019	...	...	...	...	...	...	...	...	−17,69,049	} 7,258
Military Accounts	17,86,541	24,753	...	...	...	...	...	...	...	+17,61,791	...	
Carried over Civil Accounts	67,69,451	14,06,81,219	−2,08,84,821	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	−1,62,18,428	−24,30,190	−13,39,11,768
Military Accounts	14,11,55,204	72,43,496	+10,28,92,626	...	...	...	...	...	...	+3,10,19,142	...	+13,39,11,768
Net			+8,20,07,805	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	+1,48,00,714	−24,30,190	...

No. 106.—Deails of Accounts between Provinces and Departments during the Year ended 31st March 1902—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R
Bought forwards: Civil Accounts	67,60,451	14,06,81,219	−2,08,84,821	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	−1,62,18,428	−24,30,190	−13,39,11,768
Bought forwards: Military Accounts	14,11,55,264	72,43,496	+10,23,92,626	...	...	...	...	...	...	+3,10,19,142	...	+13,39,11,768
Bought forwards: Net			+8,20,07,805	−21,01,077	−72,20,428	−13,20,525	−29,39,725	−3,02,13,709	−5,05,82,865	+1,48,00,714	−24,30,190	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	21,65,016	1,21,61,576	−99,96,560	...	...	...	...	...	...	...	...	3,301
Military Accounts	1,21,38,888	21,45,029	...	...	...	...	...	...	...	...	+99,93,259	
Central Provinces and Military, Bombay—												
Civil Accounts	27,136	12,00,850	...	−12,63,714	...	...	...	...	...	...	...	+3,756
Military Accounts	12,94,488	27,018	...	...	...	...	...	...	...	...	+12,67,470	
Burma and Military, Bombay—												
Civil Accounts	1,897	19,772	...	...	−17,875	...	...	...	...	...	...	+1
Military Accounts	19,772	1,896	...	...	...	...	...	...	...	...	+17,876	
Assam and Military, Bombay—												
Civil Accounts	21	...	...	...	...	+21	...	...	...	...	...	...
Military Accounts	...	21	...	...	...	...	...	...	...	...	−21	
Bengal and Military, Bombay—												
Civil Accounts	94	2,33,088	...	...	...	...	−2,32,994	...	...	...	...	...
Military Accounts	2,33,080	80	...	...	...	...	...	...	...	...	+2,32,994	
United Provinces of Agra and Oudh and Military, Bombay—												
Civil Accounts	14,898	21,382	...	...	...	...	...	−6,484	...	...	...	−1,230
Military Accounts	9,817	4,563	...	...	...	...	...	...	...	...	+5,254	
Punjab and Military, Bombay—												
Civil Accounts	17,441	7,06,130	...	...	...	...	...	...	−6,88,689	...	...	−1
Military Accounts	7,00,851	18,163	...	...	...	...	...	...	...	...	+6,88,688	
Madras and Military, Bombay—												
Civil Accounts	1,974	54,890	...	...	...	...	...	...	...	−52,916	...	...
Military Accounts	55,004	2,088	...	...	...	...	...	...	...	...	+52,916	
Bombay and Military, Bombay—												
Civil Accounts	11,22,009	2,52,01,369	...	...	...	...	...	...	...	...	−2,40,79,360	+775
Military Accounts	2,52,20,135	11,46,000	...	...	...	...	...	...	...	...	+2,40,80,135	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY: Civil Accounts	1,01,19,937	18,03,70,276	−3,08,81,381	−33,64,791	−72,38,303	−13,20,504	−31,72,719	−3,02,20,193	−5,12,71,554	−1,62,71,344	−2,65,09,550	−17,02,50,339
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY: Military Accounts	18,08,39,299	1,05,88,960	+10,28,92,626	...	...	...	...	...	...	+3,10,19,142	+3,03,38,571	+17,02,50,339
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY: Net			+7,20,11,245	−33,64,791	−72,38,303	−13,20,504	−31,72,719	−3,02,20,193	−5,12,71,554	+1,47,47,798	+98,29,021	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
Account between—												
India and Public Works—												
Civil Accounts	8,88,67,047	3,55,59,918	+5,33,07,129	...	...	...	...	...	...	...	...	+3,41,544
P. W. Accounts	5,95,00,429	11,24,60,014	−5,29,65,585	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—												
Civil Accounts	6,96,754	56,26,965	...	−49,30,211	...	...	...	...	...	...	...	+90,560
P. W. Accounts	2,88,94,485	2,38,73,714	...	+50,20,771	...	...	...	...	...	...	...	
Burma and Public Works—												
Civil Accounts	1,24,82,004	2,46,16,048	...	...	−1,21,34,044	...	...	...	...	...	...	+6,713
P. W. Accounts	2,46,20,753	1,24,79,996	...	...	+1,21,40,757	...	...	...	...	...	...	
Assam and Public Works—												
Civil Accounts	6,97,447	74,06,490	...	...	...	−67,09,043	...	...	...	...	...	−16,070
P. W. Accounts	1,36,10,008	69,17,035	...	...	...	+66,92,973	...	...	...	...	...	
Bengal and Public Works—												
Civil Accounts	3,91,55,697	4,83,70,934	...	...	...	...	−92,15,237	...	...	...	...	+16,02,325
P. W. Accounts	4,99,83,150	3,91,65,588	...	...	...	...	+1,08,17,562	...	...	...	...	
United Provinces of Agra and Oudh and Public Works—												
Civil Accounts	3,55,75,021	2,93,22,950	...	...	...	...	...	+62,52,071	...	...	...	+4,92,770
P. W. Accounts	3,00,07,108	3,57,66,409	...	...	...	...	...	−57,59,301	...	...	...	
Punjab and Public Works—												
Civil Accounts	4,60,90,565	3,75,11,278	...	...	...	...	...	...	+85,79,287	...	...	+11,88,029
P. W. Accounts	6,06,30,012	6,80,21,270	...	...	...	...	...	...	−73,91,258	...	...	
Madras and Public Works—												
Civil Accounts	1,41,80,319	2,21,21,415	...	...	...	...	...	...	...	−70,41,096	...	−4,26,053
P. W. Accounts	2,13,66,216	1,38,51,173	...	...	...	...	...	...	...	+75,15,043	...	
Bombay and Public Works—												
Civil Accounts	7,96,29,997	5,28,65,054	...	...	...	...	...	...	...	...	+2,67,74,943	+2,46,060
P. W. Accounts	5,27,03,381	7,92,32,264	...	...	...	...	...	...	...	...	−2,65,28,883	
Total Account Current between Civil and Public Works. Civil Accts.	31,73,84,851	26,34,01,052	+5,33,07,129	−49,30,211	−1,21,34,044	−67,09,043	−92,15,237	+62,52,071	+85,79,287	−70,41,096	+2,67,74,943	+5,39,83,799
P. W. Accts.	34,13,15,542	39,17,73,463	−5,29,65,585	+50,20,771	+1,21,40,757	+66,92,973	+1,08,17,562	−57,59,301	−73,91,258	+75,15,043	−2,65,28,883	−5,04,57,921
Net			+3,41,544	+90,560	+6,713	−16,070	+16,02,325	+4,92,770	+11,88,029	−4,26,053	+2,46,060	+35,25,878

No. 107.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1902.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	
His MAJESTY'S IMPERIAL GOVERNMENT—										
Postal & Money Order transactions in India	...	...	...	...	...	...	...	...	113,902	113,902
Little Basses Light Vessel Dues	...	...	928	...	2,831	...	...	491	721	4,971
Balances of Shipping Masters' accounts	...	...	148	...	786	...	...	29	689	1,652
Receipts on account of China Expeditionary Force—										
Military	768,383	...	...	...	...	...	...	...	...	768,383
Marine	38,536	...	...	...	..	...	...	...	...	38,536
Receipts on account of South African Force	...	...	...	...	...	...	...	...	23,109	23,109
Receipts on account of Indian Native Troops sent to Mauritius—										
Military	826	...	...	...	...	...	...	366	7	1,199
Receipts on account of Indian Native Troops sent to Mombassa—										
Military	...	...	...	...	...	...	...	...	23,769	23,769
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	32	...	...	...	...	...	...	...	...	32
Enlistment of Natives of India for service in the Colonies—										
Military	2	...	...	...	...	...	...	...	7,367	7,369
New Native Regiments raised to replace those employed at Colonial garrisons	638	...	...	...	...	...	.	...	...	638
Unpaid Family Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery—Military	818	...	...	...	...	...	...	...	...	818
Advances in India on account of the Emigration of Coolies and supplies to His Majesty's Ships on the East Indian Station	...	...	...	...	...	...	...	...	10	10
Miscellaneous receipts—										
Civil	39	...	67	—5	...	...	8	2	16	127
Military	6,724	...	...	...	...	...	...	83	6,286	13,093
Marine	12,641	...	...	...	...	...	...	...	...	12,641
Total	828,639	...	1,143	—5	3,617	...	8	971	175,876	1,010,249
His MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Bills drawn by the Mission to the Court of Persia	32,000	...	...	...	...	...	...	...	...	32,000
Family and Miscellaneous Remittances made by means of Rolls, etc.—										
Military	23,440	...	...	...	...	...	...	7,488	14,885	45,813
Family Remittances, Indo-European Telegraph Department—										
Public Works	2,240	...	...	...	...	...	...	...	...	2,240
Remittances by Administrators General	36,627	...	...	...	..	...	...	...	...	36,627
East Indian Railway Company— Public Works	766,710	...	...	...	...	...	...	...	...	766,710
Rajputana-Malwa Railway— do.	123,703	...	...	...	...	...	...	...	...	123,703
South Indian Railway Company— do.	...	...	...	...	...	...	..	376,281	...	376,281
Bengal and North-Western Railway Company— do.	...	...	...	...	35,971	...	...	...	...	35,971
Great Indian Peninsula Railway Company— do.	...	...	...	...	...	...	...	...	244,726	244,726
Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	76	215	4,850	70	17,809	2,661	2,165	7,089	7,754	42,689
Public Works	56,392	...	14,404	511	13,796	7,313	8,497	20,501	3,472	124,886

Pay and Pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	27,826	...	240	...	1,646	573	...	1,841	1,926	34,052
Purchase of Silver	...	...	...	...	...	...	...	...	32,912	32,912
Stamps on Military Commissions—Military	12	...	...	...	...	...	...	9	6	27
Miscellaneous receipts—										
Civil	240	...	...	...	50	239	...	21	270	820
Military	55	...	...	...	...	...	...	257	6	318
Marine	20,166	...	...	...	...	...		...	...	20,166
Public Works	18	...	...	...	...	35	...	...	...	53
Total	1,089,505	215	19,494	581	69,272	10,821	10,662	413,487	305,957	1,919,994
TOTAL INDIA £	1,918,144	215	20,637	576	72,889	10,821	10,670	414,458	481,833	2,930,243

ENGLAND:			
HIS MAJESTY'S IMPERIAL GOVERNMENT—			
Repayments by His Majesty's Treasury and other Public Departments, in respect of—		£	
Expenditure incurred in India in connection with the China Expeditionary Force		1,426,548	
Disbursements in India in connection with the War in South Africa		522,588	
Expenses attending the employment of Indian Native Troops at Suakin		187	
Cost of raising and training five new Indian Native Infantry Regiments to replace those employed at Colonial garrisons		100,000	
Expenses in India in connection with the Uganda Regiment		1,664	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station		91,708	
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.		26,857	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies		2,051	
Expenses incurred in conection with the despatch of Indian Native troops to the Mauritius		29,292	
Remittances paid in India on behalf of Officers and men of the Hong-Kong Regiment and Asiatic Artillery		15,974	
Miscellaneous advances made in India		28,297	
		2,245,166	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Estates remitted from India by Administrators General by means of Bills on London		10,183	
East Indian Railway Company:			
On account of Debenture Stock issued	10,870		
Transfer fees and miscellaneous refunds	12,698		
		23,568	
South Indian Railway Company:			
On account of Debentures issued	751,250		
Transfer fees and miscellaneous refunds	575		
		751,825	
Bengal and North-Western Railway Company:			
Transfer fees and miscellaneous refunds		633	
Great Indian Peninsula Railway Company:			
Transfer fees and miscellaneous refunds		2,375	
Miscellaneous receipts		7,286	
Gold received from India: net sale proceeds		1,001,995	
		1,797,865	
TOTAL ENGLAND £			4,043,031
TOTAL RECEIPTS £			6,973,274

No. 107.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1902—*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	28,146	28,146
Little Basses Light Vessel Dues	...	...	1	...	30	...	...	2	...	33
Balances of Shipping Masters' accounts	...	...	20	...	...	...	...	15	38	73
Payments on account of China Expeditionary Force—										
Military	1,433,806	...	...	...	...	...	...	...	...	1,433,806
Marine	6,769	...	...	...	...	...	...	...	...	6,769
Payments on account of South African Force—Military	...	...	...	...	...	...	...	...	834,494	834,494
Payments on account of Indian Native Troops sent to Mauritius—										
Military	10,136	...	...	...	...	...	...	15,139	75	25,350
Marine	56	...	...	...	...	...	...	...	...	56
Payments on account of Indian Native Troops sent to Mombassa—										
Military	...	...	...	...	...	...	...	...	14	14
Marine	1,112	...	...	...	...	...	...	...	...	1,112
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	11,622	...	...	...	...	...	...	10,004	4,307	25,933
Enlistment of Natives of India for service in the Colonies	1,780	...	...	...	...	...	...	135	1,742	3,657
New Native Regiments raised to replace those employed at Colonial garrisons	34,452	...	...	...	...	...	...	...	...	34,452
Payments of Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	24,298	...	...	...	...	...	...	...	...	24,298
Payments on account of Suakin Force	...	...	...	...	...	...	...	...	189	189
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station—										
Civil	40,409	...	...	...	...	...	...	20,000	...	60,409
Military	...	...	...	...	...	...	...	...	320	320
Marine	32,148	...	...	...	...	...	...	...	...	32,148
Miscellaneous payments—										
Civil	719	...	848	...	1	...	8	3	307	1,886
Military	80,420	...	...	...	...	...	...	6,705	8,916	96,041
Marine	7,658	...	...	...	...	...	...	...	...	7,658
Public Works	189	...	...	...	...	...	...	8	...	197
Total	1,685,574	...	869	...	31	...	8	52,011	878,548	2,617,041
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family and Miscellaneous Remittances made by means of Rolls, etc.—										
Military	96	...	...	...	...	...	...	14	35	145
Remittances by Administrators General	...	...	...	...	50	...	...	...	...	50
East Indian Railway Company—Public Works	10,870	...	...	...	...	...	...	...	...	10,870
South Indian Railway Company— do.	...	...	...	...	...	...	...	751,250	...	751,250

Gold remitted from India	...	...	...	...	...	...	...	...	499995	499,995
Stamps on Military Commissions—Military	11	...	...	...	...	...	...	1	...	12
Miscellaneous payments—										
Civil	4,646	...	...	...	1,210	19	13	268	164	6,320
Military	155	...	...	...	...	...	...	1	640	796
Marine	2,082	...	...	...	...	...	...	...	...	2,082
Public Works	2	...	...	...	...	...	107	...	...	109
Total	17,862	...	...	...	1,260	19	120	751,534	500,834	1,271,629
TOTAL INDIA £	1,703,436	...	869	...	1,291	19	128	803,545	1,379,382	3,888,670

ENGLAND:

	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—		
Payments to His Majesty's Treasury and other Public Departments, on account of—		
Postal and Money Order transactions	90,974	
China Expeditionary Force: Balances of Field Examiner's accounts	14,446	
Little Basses Light Vessel Dues	3,745	
Balances of Shipping Masters' accounts	1,853	
Miscellaneous	993	
China Expeditionary Force: Bills drawn on London to meet expenditure incurred in India for Hire of Transports, etc.	43,445	
	155,456	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Family and Miscellaneous Remittances	34,345	
Remittances by Administrators General	45,988	
East Indian Railway Company: Advances for purchase of Stores, etc.	779,408	
Rajputana-Malwa Railway: ditto	123,703	
South Indian Railway Company: ditto	376,856	
Bengal and North-Western Railway Company: ditto	36,604	
Great Indian Peninsula Railway Company: ditto	247,101	
Stores chargeable to Provincial and Local Funds and to Native States	167,575	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account	30,000	
Pay and Pensions chargeable to Native States, Local Funds, etc.	34,383	
Miscellaneous payments to be brought to charge or recovered in India	21,661	
Purchase of Silver	2,885	
	1,900,509	
TOTAL ENGLAND £		2,055,965
TOTAL DISBURSEMENTS £		5,944,635

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1901-1902.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of Excluded Local Funds

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	R	R	R	R	R	R
Land Revenue—						
Income from Land, the property of the Funds	3,28,525	59,426	10,93,841	9,979	3,21,883	18,13,654
Stamps—						
Sale of Stamps	...	4,309	...	...	...	4,309
Excise—						
License Fees and Duties	6,950	34,363	...	...	1,03,300	1,44,613
Provincial Rates—						
Rates and Cesses on Lands	...	13,111	...	...	...	13,111
Miscellaneous	...	...	...	...	1,628	1,628
Assessed Taxes—						
Taxes upon Houses	2,31,477	4,00,313	...	...	...	6,31,790
Licenses on Trades and Professions	26,167	3,705	...	1,414	...	31,286
Chowkidari Tax	40,198	30,138	...	...	...	70,336
Octroi	7,43,635	1,17,231	...	...	...	8,60,866
Miscellaneous (including Taxes on Horses and Carriages)	38,365	24,100	...	...	...	62,465
Registration—						
Fees and Miscellaneous	...	628	...	...	...	628
Interest—						
Interest on Government Securities and other Investments	2,485	15,470	2,12,426	69,574	1,06,142	4,06,097
Police—						
Fees, Fines, and Forfeitures	34,160	4,379	...	1,219	5,443	45,201
Unclaimed Property	121	1,351	...	...	...	1,472
Miscellaneous (including Cattle-pound receipts)	25,803	5,125	...	...	1,51,311	1,82,239
Marine—						
Hire of Vessels	...	...	54,926	30,131	...	85,057
Sale-proceeds of Vessels and Stores	...	...	700	18,225	16,441	35,366
Pilotage receipts	...	...	1,83,608	2,13,903	3,40,603	7,38,114
Other Fees and Dues	...	...	67,13,916	36,75,639	1,41,302	1,05,30,857
Education—						
School Fees	...	5,264	...	...	2,65,891	2,71,155
Miscellaneous	...	14,694	...	...	52,550	67,244
Medical—						
Hospital receipts (including sale of Medicines)	500	4,569	64	...	...	5,133
Minor Departments—						
Agriculture—						
Public Gardens	27,924	6,927	...	...	83	34,934
Public Exhibitions and Fairs	...	4	...	...	...	4
Sanitation—						
Conservancy Tax and Fees	2,16,543	12,846	...	...	...	2,29,389
Sales of Manure, etc.	62,460	17,974	...	..	...	80,434
Water-supply—						
Sale of Water	25,138	587	86,434	66,023	...	1,78,182
Other receipts	15,114	...	...	...	...	15,114
Superannuation—						
Contributions towards Pensions, etc.	...	...	31,499	...	...	31,499
Miscellaneous—						
Sales of old Materials	3,917	424	52,208	675	761	57,985
Sales of Land and Houses	244	1,357	66,460	650	30,953	99,664
Contributions (including Grants-in-aid from Government)	6,58,211	24,635	42,049	1,70,403	99,099	9,94,397
Rents of Houses	27,118	26,943	6,25,339	52,476	3,632	7,35,508
Sales of Fruit, Grass, etc.	1,44,684	8,265	...	5,700	1,500	1,60,239
Miscellaneous	2,59,263	1,71,330	47,850	1,12,778	1,33,238	7,24,459
Public Works—						
Tolls and Ferries	1,768	10,716	36,49,097	1,70,902	1,66,651	38,99,134
Miscellaneous	11,956	3,282	15,30,297	446	2,71,394	18,17,375
Deposits and Advances—						
Loans from Government	35,215	...	...	...	...	35,215
Loans by Public Subscription	...	...	12,50,000	98,943	...	13,48,943
Sale-proceeds of Investments	6,743	...	38,141	3,39,499	13,438	3,97,821
Stock Account	...	...	2,25,387	40,754	...	2,66,141
Other Deposits and Advances	23,925	26,891	20,4,936	6,68,438	2,146	27,70,716
Total Receipts . R	29,98,609	10,50,357	1,79,53,558	57,47,771	22,29,479	2,[illegible]9,79,774
Opening Balance . R	(a) 5,22,990	(a) 4,31,526	34,89,602	12,55,691	(a) 6,76,592	63,76,401
Grand Total . R	35,21,599	14,81,883	2,14,43,160	70,03,462	29,05,071	3,63,56,175

(a) The difference between this and the closing balance of last year is explained in the detailed account.

for the Year ended 31st March 1902.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	R	R	R	R	R	R
REFUNDS—						
Refunds of Taxes	79,246	897	5,189	6,084	175	91,591
Miscellaneous Refunds	5,178	1,556	...	57,177	25,328	89,239
CHARGES OF COLLECTION OF REVENUE—						
Excise Establishments	4,043	...	...	...	1,752	5,795
Rate and Cess collecting Establishments	41,268	28,293	3,368	...	32,338	1,05,267
Other collecting Establishments	29,214	32,680	8,33,142	4,04,355	6,202	13,05,593
INTEREST—						
Interest on Debt	7,623	...	44,09,497	2,50,850	6,794	46,74,764
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	1,40,415	53,829	10,41,157	2,08,387	65,409	15,09,197
Contributions towards Establishment in Government Offices	5,673	6,736	4,500	16,314	8,146	41,369
LAW AND JUSTICE—						
Criminal Courts	82	4,184	...	3,794	...	8,060
Jails	669	644	...	...	...	1,313
POLICE—						
Executive Force	2,71,248	2,11,124	80,280	62,520	10,104	6,35,276
Miscellaneous (including Cattle-pounds)	12,314	5,151	...	6,018	1,47,304	1,70,787
MARINE—						
Dockyard and Port Establishments	...	...	19,19,686	6,28,650	19,503	25,67,839
Pilotage Establishments	...	...	1,30,254	96,447	38,813	2,65,514
Ship and Boat Establishments	...	...	1,32,434	1,93,355	30,196	3,55,985
Light-houses and Light-ships	...	...	4,09,905	1,03,423	...	5,13,328
Building, Purchase, and Repair of Ships	...	...	2,16,134	1,90,428	3,128	4,09,690
Miscellaneous	...	...	1,14,235	5,27,973	2,88,719	9,30,927
EDUCATION—						
Inspection	...	355	...	...	...	355
Colleges and Schools	...	20,456	...	...	2,81,940	3,02,396
Scholarships and Prizes	...	870	...	...	10,104	10,974
Grants-in-aid	12,135	16,146	...	...	9,153	37,434
Miscellaneous	...	958	...	...	1,06,126	1,07,084
MEDICAL—						
Professional Establishments	6,026	2,151	6,537	23,446	...	38,160
Hospitals and Dispensaries	2,25,678	31,769	16,300	...	40,890	3,14,637
Vaccination	8,700	7,824	...	...	28,310	44,834
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	1,04,948	17,689	...	...	...	1,22,637
Cemeteries (Establishment and other charges)	7,896	479	...	...	...	8,375
Public Exhibitions and Fairs	...	4,926	...	...	...	4,926
Conservancy (Establishment and other charges)	9,49,651	1,69,939	...	1,612	233	11,21,435
Water-supply (Establishment and other charges)	62,554	17,756	34,389	...	...	1,14,699
Statistical Establishments	...	344	...	...	...	344
SUPERANNUATION—						
Pensions and Gratuities	120	1,134	77,132	40,097	1,648	1,20,131
MISCELLANEOUS—						
Rents, Rates, and Taxes	10,838	6,945	6,82,729	35,732	9,458	7,45,702
Petty Establishments	70,329	16,974	...	...	...	87,303
Miscellaneous	4,84,481	99,040	6,83,797	1,01,282	7,32,555	21,01,155
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	1,506	4,918	13,940	1,98,010	34,120	2,52,494
Stock not chargeable to any particular work	...	...	1,97,616	88,959	...	2,86,575
Original Works—						
Buildings	56,292	31,589	10,56,483	1,55,623	6,842	13,06,829
Roads	6,850	4,719	39,808	13,059	...	64,526
Port Appliances	...	...	1,26,684	2,40,121	...	3,66,805
Other Works	46,112	25,006	9,67,843	1,68,950	14,695	12,22,606
Maintenance and Repairs—						
Buildings	28,553	8,111	36,531	98,275	582	1,72,052
Roads	1,45,243	19,912	2,05,263	42,760	1,11,456	5,24,634
Port Appliances	...	...	1,63,365	1,93,856	...	3,57,221
Other Works	24,333	27,411	9,84,021	23,283	2,438	10,61,486
Petty Construction and Repairs	20,431	77,835	34,562	20,708	17,491	1,71,027
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	12,803	...	3,27,011	85,386	...	4,25,200
Repayment of Loans from the Public	15,000	...	...	60,000	...	75,000
Investment in Government Securities or otherwise	...	4,870	8,14,512	2,85,798	23,727	11,28,907
Stock Account	...	...	95,907	44,967	...	1,40,874
Other Deposits and Advances	8,103	22,847	28,43,673	6,80,297	5,955	35,60,875
TOTAL DISBURSEMENTS R	29,05,555	9,88,067	1,87,07,974	53,57,996	21,21,634	3,00,81,226
CLOSING BALANCE R	6,16,044	4,93,816	27,35,186	16,45,466	7,84,437	62,74,949
GRAND TOTAL R	35,21,599	14,81,883	2,14,43,160	70,03,462	29,06,071	3,63,56,175

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1902.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	29,637	17,783	14,924	153	4,856	1,36,769	98,160	9,712	3	16,528	3,28,525
EXCISE—											
License Fees and Duties	6,914	...	...	...	...	...	36	...	...	...	6,950
ASSESSED TAXES—											
Taxes upon Houses	5,379	605	23,291	1,760	18,744	37,910	79,035	4,698	9,989	50,066	2,31,477
Licenses on Trades and Professions	3,073	1,212	2,623	...	...	8,503	780	57	1,621	8,298	26,167
Chowkidari Tax	24,591	...	...	...	422	14,721	404	...	...	...	40,198
Octroi	1,86,309	99,014	...	...	...	1,31,883	2,44,605	19,931	...	61,893	7,43,635
Miscellaneous (including Taxes on Horses and Carriages)	1,651	469	1,504	126	1,451	4,110	10,042	87	2,059	16,866	38,365
INTEREST—											
Interest on Government Securities and other Investments	...	80	...	...	...	2,405	...	...	...	...	2,485
POLICE—											
Fees, Fines, and Forfeitures	5,249	2,390	1,872	29	1,879	6,767	8,614	907	1,189	5,264	34,160
Unclaimed Property	20	...	70	...	...	...	8	...	23	...	121
Miscellaneous (including Cattle-pound receipts)	1,435	3,420	1,500	1,747	1,793	8,943	3,458	151	874	2,482	25,803
MEDICAL—											
Hospital receipts (including sale of Medicines)	8	251	...	...	1	...	240	...	...	...	500
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	5,241	655	5,247	...	...	6,265	9,442	71	...	1,003	27,924
Sanitation—											
Conservancy Tax and Fees	5,475	9,585	25,070	243	18,294	55,657	41,026	8,133	1,136	51,924	2,16,543
Sales of Manure, etc.	4,781	3,027	...	...	...	6,494	16,058	1,276	580	30,244	62,460
Water-supply—											
Sale of Water	7,989	...	588	...	10,563	7	3,258	1,291	169	1,273	25,138
Other receipts	...	1,922	...	545	...	12,518	...	...	...	129	15,114
MISCELLANEOUS—											
Sales of old Materials	915	148	...	...	79	692	1,607	37	...	439	3,917
Sales of Land and Houses	89	155	...	...	...	...	...	...	...	...	244
Contributions (including Grants-in-aid from Government)	4,09,400	9,283	71,851	11,454	18,507	3,905	54,339	10,405	11,978	56,999	6,58,211
Rents of Houses	5,805	9,115	238	...	216	710	2,048	15	...	8,971	27,118
Sales of Fruit, Grass, etc.	7,700	12,440	4,390	1,152	5,023	58,325	35,668	2,710	3,307	13,009	1,44,684
Miscellaneous	24,627	10,608	25,045	—172	20,525	47,656	46,875	(a) 48,251	1,715	34,132	2,59,263
PUBLIC WORKS—											
Tolls and Ferries	...	...	8	...	1,691	...	...	...	...	69	1,768
Miscellaneous	2,197	214	...	...	...	154	2,723	6,174	...	494	11,956
DEPOSITS AND ADVANCES—											
Loans from Government	...	26,000	...	...	...	...	...	...	...	9,215	35,215
Sale-proceeds of Investments	...	...	...	...	...	6,743	...	...	...	...	6,743
Other Deposits and Advances	...	571	...	...	2,888	15,724	...	...	...	4,742	23,925
TOTAL RECEIPTS . R	7,38,485	2,08,947	1,78,221	17,037	1,07,833	5,66,861	6,68,486	1,13,996	34,643	3,74,100	29,98,609
OPENING BALANCE . R	1,05,516	19,878	11,122	663	8,742	1,53,042	(b) 1,59,028	...	3,300	61,699	5,22,990
GRAND TOTAL . R	8,44,001	2,28,825	1,89,343	17,700	1,16,575	7,19,903	8,17,514	1,13,996	37,943	4,35,799	35,21,599

Disbursements.											
Refunds—											
Refunds of Taxes	11,298	53,819	822	—	40	1,207	10,992	...	30	1,038	79,246
Miscellaneous Refunds	315	952	648	22	616	1,152	754	466	118	135	5,178
Charges of Collection of Revenue—											
Excise Establishments	2,708	...	...	...	...	...	911	424	...	...	4,043
Rate and Cess collecting Establishments	5,065	...	2,503	...	2,129	16,208	7,797	...	1,815	5,751	41,268
Other collecting Establishments	3,378	7,025	1,104	...	1,101	...	16,402	204	...	...	29,214
Interest—											
Interest on Debt	6,283	...	...	...	...	...	...	...	...	1,340	7,623
General Administration—											
Establishments engaged in General Management and Accounts	20,092	5,795	12,542	861	5,135	30,690	38,047	2,928	2,509	21,816	1,40,415
Contributions towards Establishment in Government Offices	48	...	835	...	1,148	2,593	...	...	...	1,049	5,673
Law and Justice—											
Criminal Courts	76	...	...	...	...	6	...	...	...	...	82
Jails	361	...	...	...	308	...	...	...	...	...	669
Police—											
Executive Force	26,736	17,236	26,068	...	9,956	53,209	83,140	5,756	...	49,147	2,71,248
Miscellaneous (including Cattle-pounds)	381	1,139	5,258	393	420	1,391	1,660	290	654	728	12,314
Education—											
Grants-in-aid	5,220	1,260	...	...	84	1,301	2,275	...	...	1,995	12,135
Medical—											
Professional Establishments	...	6,026	...	...	...	...	...	...	...	...	6,026
Hospitals and Dispensaries	32,464	5,932	9,184	...	9,384	53,967	44,876	3,112	9,809	1(c) 56,950	2,25,678
Vaccination	966	691	479	300	337	2,189	2,117	103	...	1,518	8,700
Minor Departments—											
Public Gardens (Establishment and other charges)	14,308	4,467	(d) 5,739	10	1,069	32,975	37,760	2,813	...	5,807	1,04,948
Cemeteries (Establishment and other charges)	1,080	120	1	...	...	3,530	3,000	45	...	120	7,896
Conservancy (Establishment and other charges)	1,20,090	66,411	77,320	13,244	40,514	1,97,003	2,32,722	23,255	16,178	1,62,914	9,49,651
Water-supply (Establishment and other charges)	17,792	1,634	2,072	180	4,029	19,095	7,919	2,752	60	7,021	62,554
Superannuation—											
Pensions and Gratuities	120	...	...	...	...	...	...	...	...	...	120
Miscellaneous—											
Rents, Rates, and Taxes	215	720	...	...	6,409	1,456	1,424	152	...	462	10,838
Petty Establishments	12,007	3,121	3,435	89	4,580	37,164	8,492	1,278	...	163	70,329
Miscellaneous	3,58,524	2,963	(e) 11,798	−234	7,700	150	(f) 88,696	6,924	343	7,617	4,84,481
Public Works—											
Supervising Establishment, Tools and Plant	523	761	180	...	...	...	...	...	42	...	1,506
Original Works—											
Buildings	4,468	3,077	678	160	1,070	24,589	4,728	317	150	17,055	56,292
Roads	1,579	832	...	50	30	2,550	1,519	290	...	...	6,850
Other Works	8,349	5,717	904	...	1,980	4,982	23,112	...	577	491	46,112
Maintenance and Repairs—											
Buildings	7,917	1,594	605	89	1,190	7,062	5,614	2,634	379	1,469	28,553
Roads	14,493	9,631	8,920	42	4,784	38,515	47,891	406	2,227	18,334	1,45,243
Other Works	5,296	2,066	1,458	10	142	4,970	7,990	306	249	1,846	24,333
Petty Construction and Repairs	3,751	53	999	540	393	3,308	6,796	852	463	3,276	20,431
Deposits and Advances—											
Repayment of Loans from Government	10,000	...	...	...	...	...	...	...	...	2,803	12,803
Repayment of Loans from the Public	...	...	...	...	...	...	...	...	...	15,000	15,000
Other Deposits and Advances	...	40	...	...	386	6,743	...	...	...	934	8,103
Total Disbursements . R	6,95,903	2,03,082	1,73,552	15,756	1,04,934	5,48,005	6,86,634	55,307	35,603	3,86,779	29,05,555
Closing Balance . R	1,48,098	25,743	15,791	1,944	11,641	1,71,898	1,30,880	58,689	2,340	49,020	6,16,044
GRAND TOTAL . R	8,44,001	2,28,825	1,89,343	17,700	1,16,575	7,19,903	8,17,514	1,13,996	37,943	4,35,799	35,21,599

(a) Includes R40,377 transferred from Punjab.—*See* Note (b)
(b) Differs from last year's closing balance by R40 for corrections since made.
(c) Includes Plague charges.
(d) Includes R1,475 on account of Rubber Plantation (Establishment and other charges).
(e) Includes R18 on account of Census Charges.
(f) Includes R40,377 transferred to the credit of the North-West Frontier Province—*See* note (a).

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1902.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	6,934	...	2,531	...	47,374	...	...	...	...	2,587	59,426
STAMPS—											
Sale of Stamps	4,309	...	...	...	...	...	...	...	...	...	4,309
EXCISE—											
License Fees and Duties	34,363	...	...	...	...	...	...	...	...	...	34,363
PROVINCIAL RATES—											
Rates and Cesses on Lands	2,104	...	...	...	6,117	...	...	...	...	4,890	13,111
ASSESSED TAXES—											
Taxes upon Houses	5,061	...	22,328	1,243	...	3,68,474	356	1	...	2,850	4,00,313
Licenses on Trades and Professions	1,423	...	...	...	...	2,254	...	...	...	28	3,705
Chowkidari Tax	22,159	...	...	...	...	...	7,979	...	...	...	30,138
Octroi	1,17,231	...	...	...	...	...	...	...	...	...	1,17,231
Miscellaneous (including Taxes on Horses and Carriages)	19,787	...	...	...	...	...	22	...	...	4,291	24,100
REGISTRATION—											
Fees and Miscellaneous	628	...	...	...	...	...	...	...	...	...	628
INTEREST—											
Interest on Government Securities and other Investments	13,856	...	...	...	...	28	...	...	...	1,586	15,470
POLICE—											
Fees, Fines, and Forfeitures	2,344	...	1,859	21	...	...	...	...	...	155	4,379
Unclaimed Property	135	...	1,216	...	...	...	...	...	...	...	1,351
Miscellaneous (including Cattle-pound receipts)	1,343	...	756	2,943	...	...	...	...	...	83	5,125
EDUCATION—											
School Fees	4,947	...	...	...	...	...	...	...	...	317	5,264
Miscellaneous	13,638	...	1,056	...	...	...	...	...	...	...	14,694
MEDICAL—											
Hospital receipts (including sale of Medicines)	...	...	3,077	...	...	...	...	...	...	1,492	4,569
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	6,746	...	...	...	...	71	...	...	...	110	6,927
Public exhibitions and fairs	...	...	...	...	...	4	...	...	...	...	4
Sanitation—											
Conservancy Tax and Fees	9,474	...	149	1,252	...	...	11	50	...	1,870	12,846
Sales of Manure, etc.	2,094	...	...	...	...	15,866	...	...	...	14	17,974
Water-supply—											
Sale of water	376	...	...	...	...	...	...	...	...	211	587
MISCELLANEOUS—											
Sales of old Materials	404	...	...	...	...	...	...	...	...	20	424
Sales of Land and Houses	534	...	...	...	...	...	...	...	...	823	1,357
Contributions (including Grants-in-aid from Government)	8,863	...	5,005	2,500	...	...	...	...	...	8,267	24,635
Rents of Houses	5,299	...	...	1,553	...	12,969	675	64	...	6,383	26,943
Sales of Fruit, Grass, etc.	585	...	202	...	...	762	112	60	...	6,544	8,265
Miscellaneous	7,203	...	1,20,114	32	22,798	18,590	398	(a)1,236	...	959	1,71,330
PUBLIC WORKS—											
Tolls and Ferries	...	...	6,464	...	1,013	...	...	...	...	3,239	10,716
Miscellaneous	1,047	...	...	...	1,710	...	...	...	...	525	3,282
DEPOSITS AND ADVANCES—											
Other Deposits and Advances	21,779	...	1,093	...	2,997	100	20	2	...	...	26,891
TOTAL RECEIPTS . R	3,14,666	...	1,66,750	9,544	82,009	4,19,118	9,573	1,453	...	47,244	10,50,357
OPENING BALANCE . R	1,88,165	...	(b)61,970	4,211	40,880	90,199	3,500	...	...	42,601	4,31,526
GRAND TOTAL . R	5,02,831	...	2,28,720	13,755	1,22,889	5,09,317	13,073	1,453	...	89,845	14,81,883

Disbursements.											
Refunds—											
Refunds of Taxes	792	...	3	...	...	94	...	...	...	8	897
Miscellaneous Refunds	3	...	311	...	362	131	218	...	...	531	1,556
Charges of Collection of Revenue—											
Rate and Cess collecting Establishments	3,720	...	107	...	...	23,631	596	...	...	239	28,293
Other collecting Establishments	12,916	...	1,547	...	15,072	2,783	...	...	...	362	32,680
General Administration—											
Establishments engaged in General Management and Accounts	26,764	...	10,053	935	3,420	5,250	176	97	...	7,134	53,829
Contribution towards Establishments in Government Offices	3,276	...	2,850	...	397	...	...	...	...	213	6,736
Law and Justice—											
Criminal Courts	4,184	...	...	...	...	...	...	...	...	...	4,184
Jails	644	...	...	...	...	...	...	...	...	...	644
Police—											
Executive Force	18,334	...	...	...	...	1,87,309	4,638	...	...	843	2,11,124
Miscellaneous (including Cattle-pounds)	2,051	...	792	418	...	1,866	...	...	...	24	5,151
Education—											
Inspection	355	...	...	...	...	...	...	...	...	...	355
Colleges and Schools	18,695	...	439	...	...	12	...	...	...	1,310	20,456
Scholarships and Prizes	855	...	...	...	...	...	...	...	...	15	870
Grants-in-aid	4,532	...	9,494	120	2,000	...	...	...	...	...	16,146
Miscellaneous	800	...	...	...	...	...	...	...	...	158	958
Medical—											
Professional Establishments	2,151	..	...	...	...	...	...	...	...	...	2,151
Hospitals and Dispensaries	4,360	...	12,449	160	4,324	5,398	...	...	...	(c)5,078	31,769
Vaccination	216	...	1,709	...	...	5,869	...	...	...	30	7,824
Minor Departments—											
Public Gardens (Establishment and other charges)	15,187	...	628	...	552	998	...	...	...	324	17,689
Cemeteries (Establishment and other charges)	479	...	...	...	...	...	...	...	...	...	479
Public Exhibitions and Fairs	3,695	...	...	...	700	531	...	...	...	...	4,926
Conservancy (Establishment and other charges)	31,576	...	26,002	3,231	...	1,01,971	1,980	9	...	5,170	1,69,939
Water-supply (Establishment and other charges)	16,036	...	...	1,565	...	...	...	...	...	155	17,756
Statistical Establishments	325	...	...	...	...	19	...	...	...	...	344
Superannuation—											
Pensions and Gratuities	551	...	...	...	...	...	...	...	...	583	1,134
Miscellaneous—											
Rents, Rates and Taxes	6,945	...	...	...	...	...	...	...	...	...	6,945
Petty Establishments	2,636	...	11,618	...	...	697	...	...	...	2,023	16,974
Miscellaneous	57,022	...	13,702	83	22,702	3,727	(d)1,156	9	...	639	99,040
Public Works—											
Supervising Establishment, Tools and Plant	2,188	...	350	773	...	...	...	...	...	1,607	4,918
Original Works—											
Buildings	6,450	...	7,961	...	...	...	557	...	...	16,621	31,589
Roads	2,680	...	2,039	...	...	...	...	...	...	...	4,719
Other Works	2,623	...	16,126	...	5,208	...	...	...	...	1,049	25,006
Maintenance and Repairs—											
Buildings	1,990	...	2,625	839	...	...	545	...	...	2,111	8,111
Roads	3,710	...	11,015	1,247	...	...	592	...	...	3,348	19,912
Other Works	3 921	...	7,962	...	15,020	...	...	8	...	500	27,411
Petty Construction and Repairs	5,355	...	...	...	1,857	65,768	165	...	...	4,690	77,835
Deposits and Advances—											
Investment in Government Securities or Otherwise	4,870	...	...	...	...	...	...	...	...	...	4,870
Other Deposits and Advances	19,583	...	2,589	...	...	675	...	...	...	...	22,847
Total Disbursements . R	2,92,470	...	1,42,372	9,371	71,614	4,06,729	10,623	123	...	54,765	9,88,067
Closing Balance . R	2,10,361	...	86,348	4,384	51,275	1,02,588	2,450	1,330	...	35,080	4,93,816
GRAND TOTAL . R	5,02,831	...	2,28,720	13,755	1,22,889	5,09,317	13,073	1,453	...	89,845	14,81,883

(a) Includes R1,146 transferred from Punjab.—*See* note (d).
(b) Differs from last year's closing balance by R2,289 owing to the conversion of the Allanmyo Town Fund into a Municipal Fund.
(c) Includes Plague Charges.
(d) Includes R1,146 transferred to the credit of the North-West Frontier Province—*See* note (a).

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1902.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R
Receipts.									
Land Revenue—									
Income from Land, the property of the Funds	2,80,794	...	8,13,047	10,93,841	...	...	...	9,979	9,979
Assessed Taxes—									
Licenses of Trades and Professions	...	...	...	...	...	1,414	...	...	1,414
Interest—									
Interest on Government Securities and other Investments	28,107	26,448	1,57,871	2,12,426	8,455	...	13,017	48,102	69,574
Police—									
Fees, Fines and Forfeitures	...	...	...	...	1,187	...	...	32	1,219
Marine—									
Hire of Vessels	41,932	...	12,994	54,926	19,098	...	...	11,033	30,131
Sale-proceeds of Vessels and Stores	...	...	700	700	16,997	...	829	399	18,225
Pilotage receipts	...	...	1,83,608	1,83,608	...	...	55,362	1,58,541	2,13,903
Other Fees and Dues	58,02,512	7,46,348	1,05,056	67,13,916	15,28,705	68,387	5,37,302	15,41,245	36,75,639
Medical—									
Hospital receipts (including sale of Medicines)	...	...	64	64	...	...	...	...	...
Minor Departments—									
Water-supply—									
Sale of Water	...	12,741	73,693	86,434	24,208	5,240	...	36,575	66,023
Superannuation—									
Contributions towards Pensions	...	...	31,499	31,499	...	...	...	...	...
Miscellaneous—									
Sales of old Materials	52,008	...	200	52,208	619	56	...	...	675
Sales of Land and Houses	61,505	...	4,955	66,460	...	...	...	650	650
Contributions (including Grants-in-aid from Government)	12,049	30,000	...	42,049	99,303	6,200	63,798	1,102	1,70,403
Rents of Houses	57,490	8,240	5,59,609	6,25,339	...	...	...	52,476	52,476
Sales of Fruit, Grass, etc.	...	...	...	...	...	...	...	5,700	5,700
Miscellaneous	47,775	75	...	47,850	23,712	59,781	8,623	20,662	1,12,778
Public Works—									
Tolls and Ferries	9,96,636	...	26,52,461	36,49,097	...	...	...	1,70,902	1,70,902
Miscellaneous	5,24,152	...	10,06,145	15,30,297	446	...	...	...	446
Deposits and Advances—									
Loans by Public Subscription	...	...	12,50,000	12,50,000	...	...	...	98,943	98,943
Sale-proceeds of Investments	...	38,141	...	38,141	...	...	3,39,499	...	3,39,499
Stock Account	1,63,082	...	62,305	2,25,387	40,754	...	...	...	40,754
Other Deposits and Advances	1,95,746	16,151	18,37,419	20,49,316	13,647	625	34,400	6,19,766	6,68,438
Total Receipts . R	82,63,788	8,78,144	88,11,626	1,79,53,558	17,77,131	1,41,703	10,52,830	27,76,107	57,47,771
Opening Balance . R	19,47,658	2,92,293	12,49,651	34,89,602	8,66,217	26,807	3,618	3,59,049	12,55,691
Grand Total . R	1,02,11,446	11,70,437	1,00,61,277	2,14,43,160	26,43,348	1,68,510	10,56,448	31,35,156	70,03,462

Disbursements.									
REFUNDS—									
Refunds of Taxes	...	5,189	...	5,189	...	...	1,781	4,303	6,084
Miscellaneous Refunds	...	...	...	...	56,796	13	...	368	57,177
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess collecting Establishments	...	3,368	...	3,368	...	...	...	...	...
Other collecting Establishments	3,51,599	...	4,81,543	8,33,142	...	...	...	4,04,355	4,04,355
INTEREST—									
Interest on Debt	19,76,308	2,05,035	22,28,154	44,09,497	18,808	8,837	...	2,23,205	2,50,850
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	7,35,962	1,87,565	1,17,630	10,41,157	60,043	7,749	52,730	87,865	2,08,387
Contributions towards Establishment in Government Offices	...	2,000	2,500	4,500	2,962	74	...	13,278	16,314
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	3,778	...	...	16	3,794
POLICE—									
Executive Force	44,795	...	35,485	80,280	45,176	1,275	...	16,069	62,520
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	6,018	6,018
MARINE—									
Dockyard and Port Establishments	18,23,164	...	96,522	19,19,686	4,23,075	17,556	1,53,972	38,047	6,28,650
Pilotage Establishments	...	...	1,30,254	1,30,254	...	...	40,651	55,796	96,447
Ship and Boat Establishments	1,10,787	...	21,647	1,32,434	1,27,840	17,895	17,918	29,702	1,93,355
Light-houses and Light-ships	3,85,832	...	24,073	4,09,905	3,850	7,841	42,022	49,710	1,03,423
Building, Purchase, and Repair of Ships	1,41,833	...	74,301	2,16,134	86,837	...	...	1,03,591	1,90,428
Miscellaneous	17,584	18,350	78,301	1,14,235	3,08,182	46,930	1,09,089	63,772	5,27,973
MEDICAL—									
Professional Establishments	...	...	6,537	6,537	13,217	...	...	10,229	23,446
Hospitals and Dispensaries	...	...	(a)16,300	16,300	...	...	...	...	...
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	...	...	...	...	...	...	...	1,612	1,612
Water-supply (Establishment and other charges)	...	...	34,389	34,389	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	45,073	...	32,059	77,132	6,164	1,609	13,895	18,429	40,097
MISCELLANEOUS—									
Rents, Rates, and Taxes	2,81,511	...	4,01,218	6,82,729	24,502	...	...	11,230	35,732
Miscellaneous	7,679	...	6,76,118	6,83,797	860	8,716	(b) 91,706	...	1,01,282
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	10,469	3,471	...	13,940	60,781	...	43,455	93,774	1,98,010
Stock not chargeable to any particular work	1,97,616	...	...	1,97,616	...	...	...	88,959	88,959
Original Works—									
Buildings	5,01,669	...	5,54,814	10,56,483	40,149	...	13,365	1,02,109	1,55,623
Roads	38,421	...	1,477	39,898	7,461	...	...	5,598	13,059
Port Appliances	1,26,684	...	...	1,26,684	51,828	...	...	1,88,293	2,40,121
Other Works	6,64,409	31,023	2,72,411	9,67,843	23,719	1,342	1,39,839	4,050	1,68,950
Maintenance and Repairs—									
Buildings	1,720	...	34,811	36,531	73,486	...	5,085	19,704	98,275
Roads	1,86,365	...	18,898	2,05,263	40,787	...	...	1,973	42,760
Port Appliances	1,63,365	...	...	1,63,365	97,438	...	...	96,418	1,93,856
Other Works	5,19,149	...	4,64,872	9,84,021	19,322	...	3,961	...	23,283
Petty Construction and Repairs	...	34,562	...	34,562	1,671	...	306	18,731	20,708
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	2,20,955	1,00,000	6,056	3,27,011	907	26,270	...	58,209	85,386
Repayment of Loans from the Public	...	...	...	...	50,000	...	...	10,000	60,000
Investment in Government Securities or otherwise	...	2,35,200	5,79,312	8,14,512	...	...	...	2,85,798	2,85,798
Stock Account	60,000	...	35,907	95,907	43,029	...	...	1,938	44,967
Other Deposits and Advances	9,08,326	16,648	19,18,699	28,43,673	18,857	100	34,400	6,26,940	6,80,297
TOTAL DISBURSEMENTS . R	95,21,275	8,42,411	83,44,288	1,87,07,974	17,11,525	1,42,207	7,64,175	27,40,089	53,57,996
CLOSING BALANCE . R	6,90,171	3,28,026	17,16,989	27,35,186	9,31,823	26,303	2,92,273	3,95,067	16,45,466
GRAND TOTAL . R	1,02,11,446	11,70,437	1,00,61,277	2,14,43,160	26,43,348	1,68,510	10,56,448	31,35,156	70,03,462

(a) Includes Plague charge.
(b) Includes R61,411 on account of contributions.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1902.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	...	...	2,51,883	...	70,000	...	...	...	...	...	3,21,883
EXCISE—											
License Fees and Duties	1,03,300	...	...	...	...	...	...	...	...	...	1,03,300
PROVINCIAL RATES—											
Miscellaneous	1,628	...	...	...	...	...	...	...	...	...	1,628
INTEREST—											
Interest on Government Securities and other Investments	897	...	9,202	1,960	75,311	838	...	...	13,396	4,538	1,06,142
POLICE—											
Fees, Fines, and Forfeitures	...	4,747	696	...	...	...	...	...	...	...	5,443
Miscellaneous (including Cattle-pound receipts)	1,508	...	...	...	...	...	18,254	1,181	...	1,30,368	1,51,311
MARINE—											
Sale-proceeds of Vessels and Stores	...	...	809	...	15,632	...	...	...	...	...	16,441
Pilotage receipts	...	...	3,40,603	...	...	...	...	...	...	...	3,40,603
Other Fees and Dues	...	...	11,457	...	1,06,172	...	...	...	...	23,673	1,41,302
EDUCATION—											
School Fees	13,361	...	39,819	...	8,301	...	...	...	2,04,410	...	2,65,891
Miscellaneous	...	...	42,216	2,210	176	...	...	...	7,948	...	52,550
MINOR DEPARTMENTS —Agriculture—											
Public gardens	83	...	...	...	...	...	...	...	...	...	83
MISCELLANEOUS—											
Sales of old Materials	17	...	...	...	744	...	...	...	...	...	761
Sales of Land and Houses	...	...	30,953	...	...	...	...	...	...	...	30,953
Contributions (including Grants-in-aid from Government)	1,416	...	86,500	...	1,757	9,426	...	...	...	...	99,099
Rents of Houses	2,520	...	...	...	1,112	...	...	...	...	...	3,632
Sales of Fruit, Grass, etc.	...	...	1,590	...	...	...	...	...	...	...	1,590
Miscellaneous	5,865	...	1,416	...	80,453	4,462	...	(a)33,342	...	7,700	1,33,238
PUBLIC WORKS—											
Tolls and Ferries	...	...	...	...	1,66,651	...	...	...	...	...	1,66,651
Miscellaneous	...	...	...	...	...	...	2,54,945	16,449	...	...	2,71,394
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	2,546	...	8,160	...	...	...	...	...	...	2,732	13,438
Other Deposits and Advances	...	...	1,133	...	1,013	...	...	...	...	...	2,146
TOTAL RECEIPTS . R	1,33,141	4,747	8,26,437	4,170	5,27,322	14,726	2,73,199	50,972	2,25,754	1,69,011	22,29,479
OPENING BALANCE . R	43,446	3,597	2,19,502	3,092	(b)2,23,505	2,832	68,548	...	37,260	74,810	6,76,592
GRAND TOTAL . R	1,76,587	8,344	10,45,939	7,262	7,50,827	17,558	3,41,747	50,972	2,63,014	2,43,821	29,06,071

Disbursements.											
REFUNDS—											
Refunds of Taxes	...	...	175	...	...	...	...	...	...	...	175
Miscellaneous Refunds	...	...	17,668	...	710	6,664	...	...	131	155	25,328
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	1,752	...	...	...	...	...	...	...	...	...	1,752
Rate and Cess collecting Establishments	...	...	32,338	...	...	...	...	...	...	...	32,338
Other collecting Establishments	...	...	...	...	6,202	...	...	...	...	...	6,202
INTEREST—											
Interest on Debt	...	...	...	...	6,794	...	...	...	...	...	6,794
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	26,913	...	25,431	...	...	...	13,065	...	65,409
Contributions towards Establishment in Government Offices	783	...	2,403	...	1,573	...	...	...	500	2,887	8,146
POLICE—											
Executive Force	...	5,738	...	...	...	4,366	...	...	...	...	10,104
Miscellaneous (including Cattle-pounds)	1,418	...	754	...	...	...	16,273	1,350	...	1,27,509	1,47,304
MARINE—											
Dockyard and Port Establishments	...	...	...	...	416	...	...	...		19,087	19,503
Pilotage Establishment	...	...	38,813	...	...	...	...	...	...	...	38,813
Ship and Boat Establishments	...	...	...	...	30,196	...	...	...	...	...	30,196
Building, Purchase and Repair of Ships	...	...	...	...	3,128	...	...	...	...	..	3,128
Miscellaneous	...	...	2,82,835	...	...	...	...	..	...	5,884	2,88,719
EDUCATION—											
Colleges and Schools	23,292	...	1,00,030	1,214	22,633	...	...	...	1,34,771	...	2,81,940
Scholarships and Prizes	...	...	1,605	804	7,695	...	...	...	...	...	10,104
Grants-in-aid	1,534	...	...	600	7,019	...	...	...	...	...	9,153
Miscellaneous	...	...	45,703	3,727	24,045	...	...	...	32,651	...	1,06,126
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	40,890	...	...	...	...	...	40,890
Vaccination	...	...	...	...	28,310	...	...	...	...	...	28,310
MINOR DEPARTMENTS—											
Conservancy (Establishment and other charges)	24	...	...	...	209	...	...	...	...	...	233
SUPERANNUATION—											
Pensions and Gratuities	...	...	...	...	1,648	...	...	...	...		1,648
MISCELLANEOUS—											
Rents, Rates, and Taxes	92	...	4,291	...	3,245	...	...	...	1,830	...	9,458
Miscellaneous	1,01,658	...	2,43,429	...	80,306	...	(c)2,87,285	13,311	431	6,135	7,32,555
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	32,392	...	...	...	1,728	...	34,120
Original Works—											
Buildings	...	...	...	...	...	...	...	...	6,842	...	6,842
Other Works	...	...	...	...	14,695	...	...	...	...	...	14,695
Maintenance and Repairs—											
Buildings	...	...	...	...	287	...	...	...	295	...	582
Roads	...	...	...	...	1,11,456	...	...	...	...	...	1,11,456
Other Works	...	...	...	...	2,438	...	...	...	...	...	2,438
Petty Construction and Repairs	7,806	...	385	...	9,300	...	...	...	...	...	17,491
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	...	...	14,329	...	...	...	...	...	...	9,398	23,727
Other Deposits and Advances	...	...	625	...	5,100	230	...	...	...	...	5,955
TOTAL DISBURSEMENTS . R	1,38,359	5,738	8,12,296	6,345	4,66,118	11,260	3,03,558	14,661	1,92,244	1,71,055	21,21,634
CLOSING BALANCE . R	38,228	2,606	2,33,643	917	2,84,709	6,298	38,189	36,311	70,770	72,766	7,84,437
GRAND TOTAL . R	1,76,587	8,344	10,45,939	7,262	7,50,827	17,558	3,41,747	50,972	2,63,014	2,43,821	29,06,071

(a) Represents amount transferred from Punjab—*See* Note (c).
(b) Differs from last year's closing balance by R31 for corrections since made.
(c) Includes R33,342 transferred to the credit of the North-West Frontier Province—*See* note (a).

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1901-1902.

ACCOUNT

OF

MUNICIPALITIES FOR 1901-1902,

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India, General.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
RECEIPTS.	R	R	R	R	R	
By Balance in hand at the close of last year	60,258	(a)2,62,423	(b)20,22,357	(c)48,847	7,72,867	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	3,48,020	8,82,470	...	...	...	2
2. Tax on houses and lands	8,140	32,094	11,65,401	49,125	22,24,237	3
3. Tax on animals and vehicles	1,098	9,119	46,325	9,449	2,32,916	4
4. Tax on professions and trades	6,008	15,602	1,650	...	4,19,255	5
5. Tolls (on roads and ferries)	1,372	15,544	1,47,926	18,581	...	6
6. Water-rate	3,166	1,03,764	2,35,372	15,408	14,02,440	7
7. Lighting-rate	...	...	1,58,574	...	4,68,260	8
8. Conservancy (including scavenging and latrine rate)	13,292	89,437	4,59,299	17,232	5,29,407	9
9. Others	...	47,895	...	12,189	...	10
	3,81,096	11,95,925	22,14,547	1,21,984	52,76,515	11
B.—Realisations under Special Acts—						
1. Pounds	2,661	33,718	15,696	17,202	691	12
2. Hackney-carriages	1,449	1,591	29,235	...	19,205	13
3. Licenses for sale of spirits and drugs	...	...	1,850	...	...	14
4. Others	36	...	796	50	23,055	15
	4,146	35,309	47,577	17,252	42,951	16
C.—Revenue derived from Municipal property and power apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	37,285	43,495	57,414	7,404	56,484	17
2. Sale-proceeds of lands and produce of lands, etc.	6,052	22,106	24,591	357	38,083	18
3. Conservancy receipts (other than taxes and rates)	13,750	10,882	23,305	8,531	3,468	19
4. Fees and Revenue from Educational Institutions	862	29,024	62,699	693	...	20
5. " " Medical Institutions	383	...	23,770	...	1,176	21
6. " " Markets and Slaughter-houses	9,823	46,585	13,19,135	27,872	2,21,578	22
7. " " from tramways	...	200	13,280	...	46,918	23
8. Other fees	2,643	2,938	1,93,584	411	50,767	24
9. Fines under Municipal and other Acts	2,365	7,782	74,156	1,607	42,053	25
10. Interest on Investments—(i) General	711	95	19,715	...	22,998	26
(ii) Educational	...	18	...	...	...	27
(iii) Medical	175	...	...	...	370	28
11. Premium on Loans	...	...	7,200	...	...	29
	74,049	1,63,289	18,18,849	46,875	4,83,895	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	...	9,605	1,65,042	43,952	6,976	31
(ii) Educational	2,534	30,005	39,413	...	...	32
(iii) Medical	3,360	...	15,357	...	...	33
2. From Local funds—(i) General	...	3,718	2,50,290	11,000	...	34
(ii) Educational	...	...	12,050	...	...	35
(iii) Medical	500	30	16,600	400	...	36
3. Other—(i) General	...	10,883	2,457	...	...	37
(ii) Educational	...	390	...	260	...	38
(iii) Medical	120	...	790	...	...	39
	6,514	54,631	5,01,999	55,612	6,976	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	10,398	4,672	2,254	625	32	41
2. Other items	23,319	45,261	73,349	3,003	2,09,577	42
	33,717	49,933	75,603	3,628	2,09,609	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	...	...	...	...	44
2. Loans from Government	2,500	...	...	...	...	45
" raised in the market from private individuals	...	...	10,47,045	...	20,98,300	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	...	47
4. Advances—(i) Permanent	10	1,273	200	190	1,416	48
(ii) Other	9,127	50,034	5,12,596	740	16,55,585	49
5. Deposits	5,527	29,015	2,80,765	127	1,57,035	50
	17,164	80,322	18,40,606	1,057	39,12,336	51
TOTAL RECEIPTS . R	5,16,686	15,79,409	64,99,181	2,46,408	99,32,282	52
GRAND TOTAL R	5,76,944	18,41,832	85,21,538	2,95,255	1,07,05,149	53

(a) Differs from last year's closing balance by R6,021 owing to the withdrawal of certain Municipalities from the operation of the Municipal Act.
(b) Differs from last year's closing balance owing to the abolition of Tavoy and Kyaukpyu Hospital Fund.
(c) Differs from last year's closing balance for corrections since made.
(d) Differs from last year's closing balance by R10,319 on account of the inclusion of Bassein Dispensary Fund.
(e) Includes R5,70,632 for Tax on persons according to circumstances and property.

PALITIES for 1901-1902.

Number of Items.	BENGAL. District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	MADRAS. Presidency Corporation.	MADRAS. District Municipalities.	BOMBAY. Presidency Corporation.	BOMBAY. District Municipalities.	TOTAL.
	R	R	R	R	R	R	R	R	R
1	(c)6,05,014	(c)14,40,685	12,88,367	...	11,27,590	(c)12,05,559	4,07,688	(d)10,65,815	1,03,07,470
2	...	31,28,330	31,59,343	3,66,875	...	...	12,31,516	31,30,628	1,22,47,182
3	11,96,554	1,78,195	1,77,486	1,765	5,44,325	8,79,703	26,99,571	6,96,668	98,53,264
4	2,42,439	51,895	47,736	2,323	1,11,681	2,03,063	3,31,129	1,07,399	13,96,572
5	57,361	1,45,773	...	...	77,188	2,00,927	70,346	9,794	10,03,904
6	1,51,812	1,08,102	23,975	...	36,154	3,93,665	9,618	2,19,660	11,26,409
7	2,58,125	2,12,051	32,771	356	2,17,099	1,65,068	15,42,265	4,02,459	45,90,344
8	86,208	...	...	...	68,018	...	...	157	7,81,217
9	7,45,156	47,434	5,837	474	...	...	7,88,438	2,91,091	29,87,097
10	(e)5,09,761	(f)4,00,265	17,468	...	...	3,792	...	(g)1,04,092	11,85,462
11	33,37,416	42,72,045	34,64,616	3,71,793	10,54,465	18,46,218	66,72,883	49,61,948	3,51,71,451
12	60,914	70,941	19,687	458	...	311	...	21,155	2,43,434
13	11,133	26,652	5,662	825	...	...	12,252	977	1,08,981
14	...	...	...	...	...	...	1,43,750	571	1,46,171
15	26,907	2,039	9,523	...	...	8,798	10,135	1,825	83,164
16	98,954	99,632	34,872	1,283	...	9,109	1,66,137	24,528	5,81,750
17	93,340	3,34,288	1,21,779	55,278	30,261	37,790	1,04,955	79,261	10,59,034
18	10,666	53,388	38,111	276	44,537	25,589	18,713	76,969	3,59,438
19	26,109	1,42,984	1,58,143	16,516	8,405	41,824	3,063	69,181	5,26,161
20	32,524	26,011	2,15,779	13,806	...	1,27,288	...	1,08,595	6,17,281
21	10,986	1,146	25,329	46	...	9,436	...	8,462	80,734
22	79,941	1,23,648	56,729	... 8,243	26,649	2,16,866	2,78,506	2,37,314	26,52,889
23	2,580	...	...	...	...	...	50,054	3,420	1,16,452
24	31,380	1,48,763	17,217	2,813	2,12,473	89,617	994	54,537	8,08,137
25	45,732	49,168	15,538	1,378	4,629	33,533	10,396	19,054	3,07,391
26	12,485	12,700	5,104	...	1,937	11,787	3,37,550	11,376	4,74,007
27	2,101	24	978	125		468	...	683	
28	16,021	297	2,476	105		10,373	...	3,171	
29	...	...	110	...	...	...	...	175	7,485
30	3,63,865	8,92,417	6,57,293	98,586	3,28,891	6,04,571	8,04,231	6,72,198	70,09,009
31	39,650	78,205	26,979	400	1,89,191	74,289	...	8,837	6,43,126
32	3,457	623	1,10,241	4,060	...	28,770	...	1,70,712	3,89,815
33	15,977	6,700	7,842	...	...	9,047	...	6,91,744	7,50,027
34	22,427	31,861	7,675	...	...	7,833	...	18,960	3,53,764
35	566	3,539	40,030	1,100	...	43	...	56,249	1,13,577
36	81,089	490	71,363	1,410	...	88,847	...	41,555	3,02,284
37	69,955	3,982	1,793	...	...	18,276	...	9,071	1,16,417
38	4,464	100	1,479	800	...	601	...	8,190	16,284
39	77,201	200	3,193	...	...	8,260	...	7,291	97,055
40	3,14,786	1,25,700	2,70,595	7,770	1,89,191	2,35,966	...	10,12,609	27,82,349
41	25,557	17,487	40,744	...	48,347	1,39,649	...	23,412	3,13,177
42	1,09,974	54,741	2,97,313	(i)1,90,119	78,637	18,314	1,23,478	1,21,830	13,48,915
43	1,35,531	72,228	3,38,057	1,90,119	1,26,984	1,57,963	1,23,478	1,45,242	16,62,092
44	114	17,497	...	...	...	423	84,67,028	30,002	85,15,064
45	60,100	2,09,000	2,00,817	...	...	1,56,500	...	4,30,466	10,59,383
46	...	...	...	...	29,000	13,500	17,00,000	...	48,87,845
47	...	...	1,426	...	51,686	2,469	...	2,779	58,360
48	2,190	2,635	538	...	80	337	...	4,499	13,368
49	1,73,678	9,348	838	...	1,03,200	2,82,996	19,43,503	1,19,444	48,61,089
50	70,704	20,329	9,303	...	3,26,107	2,02,684	1,41,09,724	3,16,075	1,55,27,395
51	3,06,786	2,58,809	2,12,922	...	5,10,073	6,58,909	2,62,20,255	9,03,265	3,49,22,504
52	45,57,338	57,20,831	49,78,355	6,69,551	22,09,604	35,12,736	3,39,86,984	77,10,790	8,21,29,155
53	51,62,352	71,61,516	62,66,722	6,69,551	33,37,194	47,18,295	3,43,94,672	87,85,605	9,24,36,625

(f) Includes R24,917, 2,41,171, 70,066 and 40,737 on account of Pilgrim Tax, Terminal Tax, Terminal Toll, and Tax according to circumstances and property.
(e) Includes R62,001 for Pilgrim Tax.
(h) Differs from last year's closing balance on account of the addition of certain notified areas, and for corrections since made.
(i) Includes R1,79,385, the balance of Municipalities transferred from the Punjab.

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
Expenditure.	R	R	R	R	R	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	24,109	81,413	3,00,867	8,310	2,93,601	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	18,101	91,918	90,168	8,061	2,19,848	2
3. Collection of tolls on roads and ferries	519	600	2,802	1,290	...	3
4. Survey of land	...	862	25,197	6	472	4
5. Refunds	65,106	2,52,294	25,653	497	...	5
6. Pensions and Gratuities	...	3,236	7,457	...	59,110	6
	1,07,835	4,30,323	4,52,144	18,164	5,73,031	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	223	2,902	87,841	62	61,115	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	8,472	20,313	2,09,722	7,155	4,45,591	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	40,082	...	24,302	1,742	...	10
4. Rewards for destruction of wild animals and snakes	72	350	...	156	285	11
	48,849	23,565	3,21,865	9,115	5,06,991	12
C.—Public Health and Conveniences—						
1. Water-supply { Capital outlay	1,549	5,813	57,451	18,279	1,89,342	13
1. Water-supply { Establishment, etc.	11,953	1,37,016	5,91,959	14,032	3,73,165	14
2. Drainage { Capital outlay	551	26,135	...	2,648	7,45,370	15
2. Drainage { Establishment, repairs, etc.	82	8,655	3,22,068	6,024	1,27,202	16
3. Conservancy (including road cleaning and watering) and Latrines	84,916	2,57,140	7,62,666	73,422	12,61,450	17
4. Hospitals and Dispensaries	19,304	71,275	5,69,206	8,210	55,367	18
5. Vaccination	1,525	899	22,121	907	14,804	19
6. Markets and Slaughter-houses	761	20,131	2,39,726	8,537	60,177	20
7. Pounds	561	13,424	8,137	3,501	1,294	21
8. Dâk-bungalows and serais	...	5,186	1,264	209	...	22
9. Arboriculture, public gardens and experimental cultivation	9,756	11,997	29,621	4,460	11,160	23
9A. Veterinary charges	...	...	...	...	...	24
10. Registration of births and deaths	55	127	18,085	429	11,104	25
11. Public works:						
(i) Establishment	2,007	8,572	1,92,715	7,323	1,23,274	26
(ii) Buildings	30,741	10,793	15,791	4,397	3,41,896	27
(iii) Roads	12,638	93,323	8,01,478	40,857	6,18,845	28
(iv) Stores	21	1,938	7,182	320	...	29
(v) Miscellaneous works	227	...	(b)1,37,740	...	...	30
	1,76 647	6,72,424	37,77,210	1,93,555	39,34,450	31
D.—Public Instruction—						
1. Schools and Colleges	19,693	1,16,800	2,41,424	2,447	13,604	32
2. Contributions	5,075	24,826	15,968	5,433	...	33
3. Libraries, Museums, Menageries, etc.	1,040	1,693	1,056	67	936	34
	25,808	1,43,319	2,58,448	7,947	14,540	35
E.—Contribution—						
(For general purposes)	53,820	22,461	62,591	710	...	36
F.—Miscellaneous—						
1. Interest on loans { Previous years	...	7,107	2,21,094	...	...	37
1. Interest on loans { Current year	14,885	45,374	10,449	515	12,70,204	38
2. Discount	...	...	29,558	...	...	39
3. Actual cost of works done for private individuals	1,118	3,329	1,437	352	...	40
4. Other items	(a)18,797	23,530	(c)94,662	4,701	(a)5,30,055	41
	34,800	79,340	3,57,200	5,568	18,00,259	42
Carried forward . R	4,47,759	13,71,432	52,29,458	2,35,059	68,29,271	43

(a) Includes R2,906 and 3,05,436 for Plague charges under India, General, and Presidency Corporation in Bengal, respectively.
(b) Reclamationof Town lands.
(c) Includes R1,665 and 4,854 for Census charges in Burma and Presidency Corporation in Madras respectively.

PALITIES for 1901-1902—*continued.*

Number of Items.	Bengal. District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Provinces.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	R	R	R	R	R	R	R	R	R
1	2,14,939	2,28,320	2,14,307	22,528	39,121	1,66,494	2,27,110	2,42,844	20,63,963
2	1,90,613	3,91,866	2,45,924	28,838	58,508	65,299	2,91,987	2,53,939	19,55,070
3	1,022	10,412	1,407	...	...	4,914	2,016	17,600	42,582
4	8,016	6,234	2,805	718	936	2,771	...	13,000	61,017
5	5,339	4,829	2,67,775	4,788	5,545	7,953	...	14,01,887	20,41,666
6	856	3,634	2,736	200	9,572	1,065	56,440	12,966	1,57,272
7	4,20,785	6,45,295	7,34,954	57,072	1,13,682	2,48,496	5,77,553	19,42,236	63,21,570
8	22,791	267	11,827	1,275	7,475	471	1,01,902	38,967	3,37,118
9	2,44,816	1,55,065	1,02,968	17,604	62,991	1,13,184	2,63,606	1,87,990	18,39,477
10	18,384	5,01,669	5,41,980	61,102	...	...	5,00,022	4,828	16,94,111
11	2,230	281	830	161	2,484	1,618	...	383	8,850
12	2,88,221	6,57,282	6,57,605	80,142	72,950	1,15,273	8,65,530	2,32,168	38,79,556
13	42,174	53,675	1,36,874	8,620	11,735	5,08,447	27,510	85,561	11,47,030
14	2,07,177	3,80,098	1,53,651	16,022	1,70,039	1,15,036	2,20,029	2,46,021	26,36,198
15	46,997	2,34,768	1,39,397	11,144	2,74,999	13,795	6,65,380	33,040	21,94,224
16	1,25,154	83,137	35,375	5,749	2,05,122	28,185	2,75,920	66,234	12,88,907
17	12,68,329	10,79,221	6,54,484	64,335	3,40,522	7,50,996	18,39,939	9,89,803	94,27,223
18	4,48,847	1,63,274	4,42,220	48,006	47,408	3,14,211	1,49,724	2,64,047	26,01,099
19	21,523	24,928	23,407	3,903	11,541	21,453	16,375	31,040	1,94,426
20	25,405	80,632	23,394	6,683	66,248	11,792	1,47,997	49,171	7,40,654
21	5,239	21,881	7,895	331	...	101	...	9,949	72,313
22	1,295	17,318	3,707	910	...	20,389	158	8,386	58,822
23	12,912	48,348	1,10,688	20,106	20,267	5,920	57,685	35,247	3,78,167
24	...	...	2,578	75	...	...	8,158	24,745	35,556
25	...	8,351	6,795	733	9,183	14,603	40,243	11,303	1,21,011
26	85,092	62,150	32,982	2,100	31,776	35,836	1,32,069	24,605	7,40,501
27	58,598	77,806	60,639	8,383	4,552	1,24,958	14,370	40,285	7,93,209
28	5,10,922	4,30,455	2,70,060	20,558	1,48,411	2,81,874	5,13,077	3,54,444	40,90,942
29	14,921	2,181	581	32	7,065	4,123	...	16,616	54,980
30	...	2,303	...	...	97	5,843	...	1,147	1,47,357
31	28,74,585	27,70,526	21,04,727	2,17,690	13,48,965	22,57,562	41,08,634	22,91,644	2,67,28,619
32	59,179	1,45,769	5,46,742	45,750	...	2,14,304	1,02,151	6,81,407	21,89,270
33	72,044	66,323	26,115	1,256	19,336	1,03,695	...	39,819	3,79,890
34	1,117	5,510	7,048	200	7,685	38,491	10,362	18,465	93,670
35	1,32,340	2,17,602	5,79,905	47,206	27,021	3,56,490	1,12,513	7,39,691	26,62,830
36	10,256	1,74,226	1,35,722	28,413	50,000	38,834	4,81,000	48,095	11,06,128
37	...	...	135	...	1,723	3,304	1,68,047	9,558	4,10,968
38	1,32,967	3,38,090	1,64,077	3,020	2,19,152	77,075	19,02,514	2,09,822	43,88,144
39	...	...	72	...	1,013	5,760	33,593	8	70,004
40	33,896	5,278	17,346	...	15,360	9,291	...	11,844	99,251
41	2,08,645	(d)2,68,624	2,86,249	(e)12,455	(c)21,438	1,00,048	(d)4,98,444	(f)6,48,560	27,16,208
42	3,75,508	6,11,992	4,67,879	15,475	2,58,686	1,95,478	26,02,598	8,79,792	76,84,575
43	41,01,695	50,76,923	46,80,792	4,45,998	18,71,304	32,12,133	87,47,828	61,33,626	4,83,83,278

(a) Includes R90,858 and 12,883 in the United Provinces of Agra and Oudh, and R4,43,616 and 20,011 in the Presidency Corporation, Bombay, on account of Plague charges and Census respectively.
(e) Includes R1,79,385, the balance of Municipalities transferred to the North-West Frontier Province.
(f) Includes R46,582, 29,315, and 5,499 for Plague, Census, and Famine Relief charges, respectively.

ACCOUNTS of MUNICI

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
	R	R	R	R	R	
Brought forward .	4,47,759	13,71,432	52,29,458	2,35,059	68,29,271	1
G.—Extraordinary and Debt—						
1. Investments—						
(a) In Securities (other than for Sinking Fund).	...	...	35,000	...	...	2
(b) In Savings Bank	...	...	...	...	...	3
(c) In Bank	...	...	...	...	...	4
2. Payments to Sinking Fund . . .	...	...	1,26,661	...	3,43,758	5
3. Repayment of Loans	18,879	(a)74,217	1,27,658	704	3,35,173	6
4. Advances—						
(a) Permanent	500	587	298	80	1,432	7
(b) Other	8,313	49,504	4,81,181	135	15,77,915	8
5. Deposits	8,761	31,966	2,11,363	...	1,32,672	9
	36,453	1,56,274	9,82,161	919	23,90,950	10
Total Disbursements . R	4,84,212	15,27,706	62,11,619	2,35,978	92,20,221	11
Closing Balance . . . . . R	92,732	3,14,126	23,09,919	59,277	14,84,928	12
GRAND TOTAL . R	5,76,944	18,41,832	85,21,538	2,95,255	1,07,05,149	13
Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	2,92,105	11,49,992	60,60,496	12,179	(a) 3,21,85,459	14
Less—Balances of Sinking Funds	...	...	*3,94,700*	...	*36,06,337*	15
Net Balance of Loans .	2,92,105	11,49,992	56,65,796	12,179	2,85,79,122	16
Deposits	6,251	4,746	1,80,871	...	1,01,243	17
	2,98,356	11,54,738	58,46,667	12,179	2,86,80,365	18
Claims—						
Advances Recoverable	*5,211*	*12,164*	*2,36,189*	*200*	*1,65,526*	19
Net Amount of Debt . R	2,93,145	11,42,574	56,10,478	11,979	2,85,14,839	20
Memorandum of Investments.						
Description of Securities—						
Government Promissory Notes	28,800	8,160	3,94,700	...	13,20,800	21
Municipal, etc., Debentures	...	...	...	...	22,25,800	22
Other Investments	...	...	...	...	...	23
Total .	28,800	8,160	3,94,700	..	35,46,600	24

(a) Includes R698 on account of interest on advance payment taken in liquidation of the principal.

PALITIES for 1901-1902—*concluded.*

Number of Items.	Bengal, District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras, Presidency Corporation.	Madras, District Municipalities.	Bombay, Presidency Corporation.	Bombay, District Municipalities.	Total.
	R	R	R	R	R	R	R	R	R
1	41,01,695	50,76,923	46,80,792	4,45,998	18,71,304	32,12,133	87,47,828	61,33,626	4,83,83,278
2	53,275	47,794	21,400	...	...	11,898	8,33,161	1,17,742	11,20,270
3	10,000	36	...	...	...	71	...	20,222	30,329
4	...	...	...	...	...	...	78,06,713	...	78,06,713
5	10,500	...	...	...	90,700	11,275	5,25,334	52,398	11,60,626
6	1,14,230	1,90,673	1,22,087	49,181	...	60,595	87,700	1,57,063	13,38,160
7	2,027	22,146	945	...	...	1,070	...	26,343	55,428
8	1,83,861	895	2,688	7	12,952	3,44,386	19,80,626	5,70,549	52,13,012
9	80,576	14,043	9,676	...	2,77,350	1,82,668	1,41,91,744	2,70,930	1,54,11,749
10	4,54,469	2,75,587	1,56,796	49,188	3,81,002	6,11,963	2,54,25,278	12,15,247	3,21,36,287
11	45,56,164	53,52,510	48,37,588	4,95,186	22,52,306	38,24,096	3,41,73,106	73,48,873	8,05,19,565
12	6,06,188	18,09,006	14,29,134	1,74,365	10,84,888	8,94,199	2,21,566	14,36,732	1,19,17,060
13	51,62,352	71,61,516	62,66,722	6,69,551	33,37,194	47,18,295	3,43,94,672	87,85,605	9,24,36,625
14	31,14,273	82,53,726	40,18,454	26,318	52,49,000	18,18,638	4,60,17,060	51,79,383	11,33,77,083
15	*1,21,964*	...	*36,300*	...	*15,47,654*	*77,420*	*35,73,861*	*2,52,367*	*96,10,603*
16	29,92,309	82,53,726	39,82,154	26,318	37,01,346	17,41,218	4,24,43,199	49,27,016	10,37,66,480
17	70,704	17,649	9,228	225	2,38,272	2,70,226	3,39,675	2,50,851	14,89,941
18	30,63,013	82,71,375	39,91,382	26,543	39,39,618	20,11,444	4,27,82,874	51,77,867	10,52,56,421
19	*1,83,861*	*35,097*	*4,036*	7	*1,05,860*	*5,34,418*	*2,41,723*	*5,47,774*	*20,72,066*
20	28,79,152	82,36,278	39,87,346	26,536	38,33,758	14,77,026	4,25,41,151	46,30,093	10,31,84,355
21	8,41,400	2,76,700	1,83,300	...	15,46,600	4,04,598	67,500	5,97,700	56,70,258
22	15,100	31,800	...	...	...	...	18,20,500	...	40,93,200
23	1,092	...	52	...	...	16,844	24,00,000	...	24,17,988
24	8,57,592	3,08,500	1,83,352	...	15,46,600	4,21,442	42,88,000	5,97,700	1,21,81,446

APPENDIX D.

SUBSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1902.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1902.		TRANSACTIONS DURING 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
INDIA, GENERAL.			₹		₹	₹	₹	₹
Ajmer Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880 . .	1,25,000	5 p. c.	31,617	...	...	8,074
	Water-supply Scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 "	1,95,868	...	...	3,268
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897. .	20,000	4 "	17,158	...	...	753
Mercara do.	Water-works . .	G. I. F. D. No. 6109-A., dated 8th December 1900 . .	5,000	4 "	4,000	...	2,500	1,000
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213A., dated 7th May 1900 .	1,05,278	4½ "	43,461	...	...	5,784
Mhow Cantonment Committee.	Water-works . .	G. I. For. D. No. 1957, dated 15th July 1886 . . .	2,00,000	4½ "	1,33,365	...	...	10,000
		G. I. For. D. No. 2975, dated 5th June 1888 . . .	10,000					
		G. I. For. D. No. 310, dated 17th January 1889 . .	60,092					
		G. I. For. D. No. 6145, dated 6th December 1889 . .	29,908					
Ajmer Patwari Fund.	Construction of Patwari-Khanas.	G. I. F. D. No. 5648-A., dated 8th November 1900 . .	12,000	4 "	3,000	...	...	6,000
Bhopawar Bazar Fund.	For water-works at Sardarpur.	G. I. For. D. No. 3996, dated 7th September 1900 . .	9,000	4 "	8,666	...	...	...
		TOTAL INDIA, GENERAL .	7,94,278		4,37,135	...	2,500	34,879
CENTRAL PROVINCES.								
Bhandara Municipa ty.	Water-works . .	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 p.c.	30,961	...	...	1,286
Burhanpur do.	Ditto . .	C. C. No. 3024-323, dated 14th May 1891 . .	1,05,000	4½ "	47,934	...	...	5,668
Jubbulpore do.	Construction of water-works.	G. I. F. D. No. 3745, dated 18th November 1879 .	5,50,000	(a)	...	2,25,000	...	23,000
		G. I. H. D. No. 131, dated 28th November 1884 .	60,000					
	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895 . . .	2,00,000	4 p. c.	1,46,887	...	...	8,566
Khandwa do	Water-works . .	C. C. No. 919, dated 13th February 1895 . . .	3,60,000	4 "	3,23,451	...	...	9,700
		C. C. No. 5923, dated 31st August 1896 . . .						
Nagpore do.	Extension of the Ambajhari water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C. 34, dated 12th March 1892 .	4,00,000	4½ "	2,23,662	...	...	19,806
Raipur do.	Water-works . .	C. C. No. 4661, dated 12th July 1892 . . .	1,00,000	4½ "	67,967	...	...	4,427
Wardha do.	Ditto . .	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th December 1897 . . .	90,000	4 "	84 130	...	...	1,764
		TOTAL CENTRAL PROVINCES	19,00,000		9,24,992	2,25,000	...	74,217
BURMA.								
Akyab Municipality.	Scavenging Scheme .	C. C. No. $\frac{367}{5T\text{-}6}$, dated 18th May 1894 . . .	20,000	5 p. c.	7,404	...	...	2,077
Henzada do.	Construction of a new hospital and out-houses . . .	L. G. No. $\frac{141}{4T-29}$, dated 6th September 1898 . .	10,000	4½ "	7,447	...	...	889
		Carried over .	30,000		14,851	...	...	2,966

(a) ₹1,00,000 without interest for three years, and thereafter with interest at 3 per cent.; ₹4,00,000 with interest at 4 per cent., and ₹1,10,000 at 6 per cent. per annum.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BURMA—*contd.*		Brought forward	30,000		14,851	...	...	2,966
Kyaukse Municipality.	Construction of a Bazar	C. C. No. 77-61 U. M., dated 2nd December 1890	20,000	5 p. c.	1,253	...	...	2,412
Letpadan do.	Ditto	L. G. No. $\frac{378}{3T-20}$, dated 13th June 1898	5,000	5 "	2,150	...	...	997
Mergui do.	Ditto	C. C. No. $\frac{163}{6T-17}$, dated 9th April 1894	3,000	5 "	724	...	...	336
Moulmein do.	Street Lighting	L. G. No. $\frac{1178}{6T-3}$, dated 31st August 1898	80,000	5½ "	...	80,000	...	...
	Water-Works	L. G. No. $\frac{872}{6T-70}$, dated 22nd May 1901	9,36,200	5½ "	...	1,26,000	1,73,045	47,045
Paungde do.	Construction of a Bazar	C. C. No. $\frac{80}{3T-17}$, dated 5th December 1892	18,000	5 "	...	...	...	2,317
Prome do.	Water-works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	2,00,000	5 "	35,753	...	...	6,151
Rangoon do.	Ditto	L. G. No. 896, $\frac{2\ T.}{30}$, dated 25th September 1900	4,23,000	4½ "	...	4,23,000	...	...
	High pressure water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ "	...	3,00,000	...	...
	Works connected with high-level water-supply.	C. C. No. $\frac{111}{2T.}$, dated 6th August 1893	7,10,00	5 "	...	7,10,000	...	...
	Rubbish removal scheme. Repayment of old Loan Town Lands reclamation works.	C. C. No. 135 $\frac{2\ T}{34}$, dated 14th November 1897, and L. G. No. 408 $\frac{2\ T.}{36}$, dated 18th September 1900.	6,42,000	5½ "	...	6,42,000	...	...
	Drainage Scheme	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896 $\frac{2\ T.}{30}$, dated 25th September 1900	27,00,000	5½ "	...	20,67,500	...	57,500
			7,35,000	4½ "	...	7,35,000	...	...
	Public Works	L. G. No. 896 $\frac{2\ T.}{30}$, dated 25th September 1900	3,74,000	4½ "	...	3,74,000	3,74,000	...
	Ditto	L. G. No. 958-2-T.-36, dated 23rd July 1901	5,00,000	4½ "	...	5,00,000	5,00,000	...
Sandoway do.	Re-roofing Municipal Bazar.	L. G. No. $\frac{153}{5T-11}$, dated 4th June 1898	4,000	5 "	1,719	...	...	798
Shwegyin do.	Re-shingling of Bazar	C. C. No. $\frac{196}{6T-3}$, dated 11th January 1895	10,000	5 "	4,654	...	...	1,012
Taungdwingyi do.	Construction of a Bazar.	C. C. No. 75-65 U. M., dated 2nd December 1890	10,000	5 "	...	...	...	1,236
Yandoon do.	Purchase of Bazars	C. C. No. 579-4-T.-2, dated 20th November 1893	75,000	5 "	41,892	...	...	4,883
Mergui Port Fund.	Construction of a Wharf.	G. I. F. D. No. 3195-G. R., dated 21st July 1898	37,000	4½ "	34,395	...	...	907
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	8,94,041	5 "	...	2,94,041	...	50,000
Taunggyi Improvement Fund.	Construction of a Bazar.	G. I. For. D. No. 1150-E. B., dated 4th August 1899	27,000	4 "	24,852	...	...	1,095
		Total Burma	87,33 241		1,62,243	62,51,541	10,47,045	1,79,660
ASSAM.								
Gauhati Municipality.	Water-supply	C. C.'s letter No. $\frac{9\text{--Municipal,}}{2786J.}$ dated 11th July 1899	13,560	4 p. c.	12,179	...	...	704

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
BENGAL.			₹		₹	₹	₹	₹
Arrah Municipality.	Water-works . .	B. G. No. 171 T./M., dated 24th May 1893, and No. 1357M., dated 20th April 1895 .	1,00,000	4 p. c.	84,838	...	...	2,291
Bali do.	Purchase of Office Building.	B. G. No. 193 T./M., dated 23rd April 1885 . . .	7,980	6 „	...	...	...	480
Barasat do.	Improvement of water-supply.	B. G. No. 3855M., dated 31st July 1899 . . .	5,000	4½ „	2,859	...	1,100	491
Bhagulpur do.	Water-works . .	B. G. No. 3674, dated 7th July 1888 . . .	50,000	6 „	...	22,000	...	...
		B. G. No. 447M., dated 7th February 1896 . . .	3,00,000	4 „	2,67,992	...	...	6,350
Burdwan do.	Water-works . .	B. G. Notifications, dated 26th February 1883, 11th July 1886, and 18th December 1891	1,50,000	(a)	...	1,12,000	...	...
Calcutta do.	Water-works, Drainage, and for building the Municipal Office and Market.	B. G. No. 131, dated 17th April 1879 . . .	78,31,200	4¼ p. c.	27,86,358	...	...	3,35,173
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883 . . .	15,00,000	5 „				
		B. G. Notification, dated 11th March 1883 . . .	10,48,300	4½ „				
		B. G. Notification, dated 30th June 1884 . . .	15,00,000	5 „				
		B. G. Notification, dated 17th June 1885 . . .	25,00,000	5 „				
		B. G. No. 99 T./M., dated 25th April 1886 . . .	24,51,900	5 „				
		B. G. No. 3654, dated 20th August 1887 . . .	15,50,000	5 „				
		B. G. No. M. 3L./1 3, dated 28th February 1889 . .						
		B. G. No. M. 3L./1 10, dated 26th September 1889 .	19,00,000	5 „				
		B. G. No. 2313, dated 9th May 1890	30,00,000	5 „				
		B. G. No. 53, dated 20th May 1891	20,00,000	4½ „	...	2,98,99,100	20,98,300	...
	Town and Bustee Improvement.	B. G. No. 121 T./M., dated 7th June 1895 . . .	18,00,000	4 „				
		B. G. No. 2754M., dated 7th July 1896 . .	20,00,000	3½ „				
		B. G. No. 3559A., dated 15th August 1898 . .	20,00,000	4 „				
	Drainage, Water-supply, Plague Expenditure and other Municipal Works.	B. G. No. 4563M., dated 28th July 1898 . . .	30,00,000	4½ „				
		B. G. No. 462M., dated 24th January 1899 . . .	4,00,000	4½ „				
		B. G. No. 4044M., dated 9th August 1899 . . .	25,00,000	4 „				
	Plague Expenditure .	B. G. No. 1376M., dated 21st March 1900 . . .	2,25,000	4 „				
	Drainage and Miscellaneous Works.	B. G. 329M., dated 28th January 1901 . . .	6,00,000	4 „	...	...	...	...
	Plague Expenditure .	B. G. No. 1554 T./M., dated 5th October 1901 . .	5,00,000	4 „	...	...	...	...
	Drainage and Water supply.	B. G. No. 3361M., dated 21st December 1901 . .	25,00,000	4 „	...	...	...	...
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	45,000	4½ „	24,731	...	...	2,945
	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896 . . .	5,000	4½ „	2,777	...	...	485
	Purchasing a steam roller.	B. G. No. 1161M., dated 20th March 1901 . . .	7,000	4 „	6,418	...	...	582
Cox's Bazar do.	Constructing Office building.	B. G. No. 2551M., dated 27th April 1898 . . .	2,000	4½ „	647	...	...	408
Dacca do.	Water-works . .	B. G. No. M. 3L./3 17, dated 3rd December 1889 . .	1,25,000	4½ „	98,411	...	...	3,100
Darbhanga do.	Sanitary Improvements in the Town.	B. G. No. 945M., dated 26th February 1897 . .	40,000	4½ „	17,264	...	...	4,095
		B. G. No 2727M., dated 18th May 1897 . . .						
		Carried over .	4,16,43,380	...	32,92,205	2,95,33,100	20,99,400	3,56,400

(a) ₹1,25,000 with interest at 5 per cent., and ₹25,000 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BENGAL—*contd.*		Brought forward	4,16,43,380		32,92,295	2,95,33,100	20,99,400	3,56,400
Darjeeling Municipality.	Water-works	B. G. No. 467 $\frac{T.}{M.}$, dated 18th June 1892	35,000	4½ p.c.	22,987	...	...	1,585
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895	20,000	4½ „	14,907	...	...	828
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 $\frac{T.}{M.}$, dated 15th September 1898	20,000	4½ „	17,652	...	...	709
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896	30,000	4½ „	27,625	...	...	569
	Iron railings, Steam Laundry and Railway Sidings.	B. G. No. 1417 $\frac{T.}{M.}$, dated 10th November 1897	30,000	4½ „	25,365	...	...	1,112
		B. G. No. 1308M., dated 8th March 1898, and 3633M, dated 15th June 1898	30,000	4½ „	25,927	...	...	1,087
	Electric Lighting	B. G. No. 3223M., dated 31st July 1896	1,20,000	4½ „	1,16,011	...	...	2,039
	Extending water-supply and repairing damages.	B. G. No. 1089A., dated 1st March 1900	2,00,000	4 „	1,96,458	...	...	3,542
	Extension of the Electric Lignt.	B. G. No. 651M., dated 8th February 1902, and 937M., dated 27th February 1902	20,000	4 „	20,000	...	20,000	...
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 19th March 1896	2,000	4½ „	908	...	...	203
Dinagepur do.	Drainage	B. G No 1186M., dated 10th March 1894	10,000	4½ „	...	...	...	611
	Ditto	B. G. 3250M., dated 19th December 1901	10,000	4 „	10,000	...	10,000	...
Faridpur do.	Excavation of Tanks and Metalling of Roads.	B. G. No. M. $\frac{3L.}{12}$ 6, dated 12th August 1890	5,000	4½ „	...	...	...	392
Gya do.	Purchase of plant for introduction of Part IX of Municipal Act	B. G. No. 7286M., dated 28th December 1898	45,000	4½ „	38,230	...	...	2,358
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	50,000	6 „	...	50,000	...	...
	Water-works	B. G. No. 26A., dated 5th January 1894	15,00,000	4 „	13,39,700	...	...	31,760
		B. G. No. 5573M., dated 18th December 1897	40,000	4 „	34,316	...	...	1,506
		B. G. No. 657M., dated 13th February 1900	50,000	4 „	46,589	...	...	1,739
Jalpaiguri do.	Drainage	B. G. No. 714M., dated 15th February 1894	18,000	4½ „	13,416	...	...	746
Jamalpur do.	Remodelling Bazar Drains,	B. G. No. 1960M., dated 29th March 1898	3,000	4½ „	1,957	...	...	278
	Drainage	4295M., dated 25th August 1899	3,600	4½ „	2,844	...	..	313
Kotechandpore do.	Re-excavation of 3 Tanks.	B. G. No. 845M., dated 26th February 1897	3,000	4½ „	...	...	...	182
		B. G. No. 2730M., dated 20th May 1897						
Krishnagar do.	Drainage	B. G. No. 1062M., dated 21st February 1899	28,000	4½ „	23,788	...	...	1,467
Manicktolla do.	Water-works	B. G. No. 2099M., dated 19th June 1893	25,000	4½ „	4,486	...	...	2,835
Meherpur do.	Re-excavation of a Tank.	B. G. No. 345M., dated 21st January 1897	1,500	4½ „	380	...	...	599
		B. G. No 1971M., dated 7th April 1897						
Monghyr do.	Drainage	B. G. No. 59 $\frac{T.}{M.}$, dated 31st May 1899	10,000	4½ „	6,265	...	...	1,999
Mozufferpore do.	Ditto	B. G. No. 2443M., dated 26th July 1893	60,000	4½ „	52,169	...	...	1,273
		Carried over	4,40,12,480		53,34,275	2,95,83,100	21,29,400	4,10,042

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			₹		₹	₹	₹	₹
BENGAL—*contd.*		Brought forward .	4,40,12,480		53,34,275	2,95,83,100	21,29,400	4,16,042
Nadia Municipality.	Construction of wells and re-excavation of tanks.	B. G. No. 1863M., dated 25th March 1898 . .	2,000	4½ p.c.	436	...	...	418
Naraingunge do.	Construction of a Municipal Market.	B. G. No. 202M., dated 15th January 1897 . . .	25,000	4½ „	15,111	...	...	2,372
Naserabad do.	Cost of repairing engines of the Raj Rajiswari Water-works.	B. G. No. 495M., dated 29th January 1897 . . .	5,000	4½ „	...	...	...	1,091
Patna do.	Drainage . .	B. G. No. 19 $\frac{T.}{M.}$, dated 29th April 1893 . . .	3,18,000	4½ „	2,73,003	...	...	6,902
	Flushing the Municipal drains.	B. G. No, 2717M., dated 10th August 1900 . . .	50 000	4 „	40,719	...	...	8,453
Pooree do.	Drainage . . .	B. G. No. 39 $\frac{T.}{M.}$, dated 14th May 1891, and No. 227 $\frac{T.}{M.}$, dated 27th September 1893	20,000	4½ „	4,740	...	...	2,217
Purnea do.	Introducing Part IX of the Bengal Municipal Act.	B. G. No. 5206M., dated 7th December 1897 . .	2,500	4½ „	545	...	...	522
Rajpur do.	Acquiring and re-excavating certain tanks.	B. G. No. 1777M., dated 28th March 1898 . . .	3,750	4½ „	3,084	...	...	201
Rajshahye do.	Drainage . . .	B. G. No. M. $\frac{3L.}{6}$ 6, dated 22nd April 1890 . . .	15,000	4½ „	...	...	...	208
Rampur Boalia do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898 . .	5,000	4½ „	3,950	...	...	434
Ranaghat do.	Purchasing Carts, &c., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896 . .	5,000	4½ „	2,888	...	...	608
Rungpur do.	Re-excavating Municipal drainage channel.	B. G. No. 910M., dated 24th February 1900. . .	10,000	4 „	1,982	...	...	7,187
Serajgunge do.	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896 . . .	5,000	4½ „	2,777	...	...	485
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898 . . .	2,500	4½ „	1,631	...	...	232
Serampore do.	Drainage . .	B. G. No. M. $\frac{3L.}{11}$ 7, dated 26th November 1890 .	30,000	4½ „	18,848	...	...	1,395
South Suburban do.	Extension of filtered water.	B. G. No. 3364M., dated 31st December 1901 . .	29,000	4 „	29,000	...	29,000	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	B. G. No. 1832, dated 17th July 1871 . . .	17,65,000	4½ „	17,65,000	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	B. G. No. 3010, dated 23rd September 1878 . .	53,40,349	4½ „	21,71,007	...	...	2,20,955
	Construction of Kidderpore Dock.	B. G. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893 . . .	2,87,70,566	4 „	2,87,70,566	...	...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	60,00,000	(a)	...	60,00,000	...	...
		B. G. No. 530M., dated 5th March 1895. B. G. No. 1727M., dated 27th August 1895.	17,50,000	4 p. c.	...	17,50,000	...	...
		B. G. No. 696M., dated 19th March 1897 . . .	15,00,000	4 „	...	15,00,000	...	...
		B. G. No. 18 M., dated 2nd February 1899 . .	12,50,000	4½ „	...	12,50,000	...	...
		B. G. Nos. 79 M., dated 18th April 1899 and 2132 M., dated 4th November 1899.	40,50,000	4 „	...	40,35,600	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	B. G. No. $\frac{2L.}{10}$ 8, dated 14th January 1890. and No. 1636, dated 14th April 1892	2,00,000	4½ „	1,17,663	...	...	25,020
		Carried over .	9,51,66,145		3,85,57,225	4,41,18,[illegible]	21,58,400	6,94,742

(a) ₹30,00,000 with interest at 4½ per cent., and ₹30,00,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BENGAL—*contd.*		Brought forward .	9,51,66,145		3,85,57,225	4,41,18,700	21,58,400	6,94,742
Chittagong Port Fund.	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896 . .	33,000	4½ p. c.	27,270	...	...	1,250
Chittagong District Board.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894 . . .	30,000	5 "	...	9,000	...	3,000
	Repairing Roads and Bridges damaged by cyclone.	B. G. No. 52 $\frac{T.}{M.}$, dated 30th May 1899 . . .	30,000	4½ "	15,834	...	...	5,856
Balasore District Board.	Repairing roads damaged by floods.	B. G. No. 1686 $\frac{T.}{M.}$, dated 12th October 1901 . .	17,000	4 "	17,000	...	17,000	...
Darbhanga District Board.	Famine Relief . .	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively . . .	1,80,000	4½ "	74,905	...	...	12,827
	Constructing Pontoon Bridges . . .	B. G. No. 3555L. S. G., dated 10th July 1899 . . .	1,50,000	4½ "	1,35,293	...	...	7,517
Darjeeling Road Committee.	Restoring Bridges, damaged and destroyed by storms.	B. G. No. 1888F., dated 14th March 1900 . . .	50,000	4 "	46,588	...	...	1,740
		B. G. No. 1027 F., dated 12th February, 1901.	50,000	4 "	48,328	...	...	1,672
Dinagepur District Board.	Bridging Roads .	B. G. No. L. $\frac{2L.}{1}$ 27, dated 10th July 1890 . . .	2,00,000	4½ "	1,17,949	...	...	12,742
Manbhoom do.	Construction and repair of Roads.	B. G. No. 6683F., dated 31st December 1898 . .	6,000	4½ "	2,561	...	...	1,198
Monghyr do.	Construction of Roads.	B. G. No. 1075 L. S. G., dated 18th March 1896 . .	1,00,000	4½ "	50,000	...	...	...
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 $\frac{T.}{M.}$, dated 18th June 1895 . . .	80,000	4½ "	62,941	...	...	3,168
Nadia do.	Improvement of Roads	B. G. No. 1090L.S.G. dated 18th March 1896 . .	20,000	4½ "	9,080	...	...	2,028
Sarun do.	Repairing damages caused by recent flood	B. G. No. 1852L.S.G., dated 30th March 1899 . .	30,000	4½ "	12,806	...	...	5,988
		TOTAL BENGAL .	9,61,42,145		3,91,77,780	4,41,27,700	21,75,400	7,53,728
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality.	Water-works Project .	N.-W. P. G. No. $\frac{451}{XI-509A.}$, dated 27th March 1894 .	12,56,700	4 p. c.	10,06,840	...	...	31,589
	Drainage and Water-works Project.	N.-W. P. G. No. $\frac{5705}{X-2}$, dated 3rd December 1894 . .	81,120	4½ "	72,552	...	...	1,724
	Water-works . .	N.-W. P. G. No. $\frac{1263}{XI-74A.}$, dated 3rd May 1895 . .	8,000	4½ "	7,045	...	...	165
	Ditto . .	N.-W. P. G. No. $\frac{2449}{XI-74A.}$, dated 20th September 1895 .	11,000	4½ "	9,797	...	...	224
	Ditto . .	N.-W. P. G. No. $\frac{639}{XI-74A.}$, dated 23rd March 1896 .	8,000	4½ "	7,212	...	...	158
	Ditto . .	N.-W. P. G. No $\frac{86}{XI-537B}$, dated 10th January 1900 .	32,000	4 "	29,803	...	...	1,116
	Ditto . .	N.-W. P. G. No. $\frac{1746}{XI-76C.}$, dated 30th July 1900 .	30,000	4 "	28,466	...	...	1,026
	Miscellaneous Purposes	N.-W. P. G. No. $\frac{2684}{XI-114C.}$, dated 1st December 1900 .	10,000	4 "	9,664	...	...	336
Allahabad do.	Water-works . .	N.-W. P. G. No. $\frac{455}{XI-609A}$ dated 27th March 1894 .	16,43,211	4 "	13,11,634	...	...	40,871
	Ditto . .	N.-W. P. G. No. $\frac{1330}{XI-108B.}$, dated 26th May 1897 . .	53,000	4 "	42,638	...	...	2,130
	Ditto . .	N.-W. P. G. No. $\frac{154}{XI-348B.}$, dated 25th January 1898 .	23,000	4 "	20,163	...	...	851
Benares do.	Ditto . .	N.-W. P. G. No. $\frac{310}{XI-491A.}$, dated 8th March 1894 .	19,58,226	4 "	16,21,284	...	...	19,409
	Drainage Project .	N.-W. P. G. No. $\frac{321}{XI-491A-2}$, dated 12th February 1901 .	10,00,000	4 "	7,29,000	...	...	—
Cawnpore do.	Water-works . .	N.-W. P. G. No. $\frac{O-3}{XI-390}$, dated 28th January 1893 .	14,50,000	4 p. c.	7,73,376	...	...	22,387
		Carried over .	75,64,257		56,67,474			1,21,986

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward	75,64,257		56,67,474	...	...	1,21,986
Cawnpore Municipality.	Sewerage	N.-W, P. G. No. 3485/XI., dated 11th November 1901	5,00,000	4 p.c.	2,00,000	...	2,00,000	...
Dehra Dun do.	Water Works	N.-W. P. G. No. 1334/XI-627 dated 9th May 1895	91,000	4 "	80,306	...	...	1,961
Etah do.	Drainage Works	N.-W., P. G. No. 1757/XI-301C. dated 3rd June 1901.	7,000	4 "	4,770	...	7,000	2,230
Jalesar do.	Water-works	N.-W. P. G. No. 3051/XI-240A. dated 21st December 1901	2,000	4 "	2,000	...	2,000	...
Kashipore do.	Protective Works	N.-W. P. G. No. 1815/X-2, dated 28th March 1895	6,500	4½ "	5,530	...	...	158
Khairabad do.	Conservancy Scheme	N.-W. P. G. No. 1381/X-2, dated 13th March 1895	2,500	4½ "	...	...	...	999
Koil do.	Miscellaneous Purposes	N.-W. P. G. No. 905/XI-556B dated 6th May 1899	6,000	4½ "	3,990	...	...	1,052
Lucknow do.	Water-works Project	N.-W. P. G. No. 161/X-3, dated 12th January 1893	13,20,000	4 "	11,32,030	...	...	30,250
Meerut do.	Ditto	N.-W. P. G. No. 2213/I-527A. dated 17th August 1895	7,50,000	4 "	6,70,048	...	...	15,872
Mussoorie do.	Conservancy Scheme	N.-W. P. G. No. 1079/XI-596, dated 2nd October 1887	15,000	7 "	...	1,000	...	1,000
	Water-works Scheme	N.-W. P. G. No. 472/XI-409A. dated 19th March 1891	10,000	6 "	...	...	...	1,000
	Ditto	N.-W. P. G. No. 2064/X-2, dated 16th April 1895	10,000	4½ "	8,920	...	...	407
	Ditto	N.-W. P. G. No. 980/XI-99A, dated 27th April 1894	36,000	4½ "	31,674	...	...	792
	Sewerage Project	N.-W. P. G. No. 591/XI-75B., dated 19th March 1896	40,000	4 "	34,334	...	...	891
	Ditto	N.-W. P. G. No. 1297/XI-75B. dated 9th May 1898	19,000	4 "	15,868	...	...	733
	Ditto	N.-W. P. G. No. 1780/XI-6154B. dated 25th July 1899	11,000	4 "	10,234	...	...	397
Naini Tal do.	Water-works	N.-W. P. G. No. 1377/XI-525B., dated 29th May 1900	4,00,000	4 "	3,85,548	...	...	10,945
		TOTAL U. P. OF AGRA AND OUDH	1,07,90,257		82,52,726	1,000	2,09,000	1,90,673
PUNJAB.								
Dalhousie Municipality.	Water-works	P. G. No. 131, dated 23rd March 1892	50,336	5 p. c.	29,346	...	...	2,370
Delhi do.	Ditto	P.G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively, and P. G. No. 315, dated 10th July 1899	10,65,000	4 "	8,39,255	...	16,030	23,810
Dera Ghazi Khan do.	River Protective Works	P. G. No. 499, dated 9th July 1890	2,34,000	4 "	81,700	...	...	7,937
	Ditto	P. G. No. 2076, dated 7th November 1896	2,02,000	4 "	1,86,013	...	...	4,078
	Ditto	P. G. No. 649, dated 30th March 1899	62,000	4 "	58,551	...	...	1,195
Hoshiarpur do.	Ditto	P. G. No. 560, dated 4th December 1900	15,000	4 "	13,150	...	15,000	1,850
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	17,75,000	4½ "	12,81,811	...	...	38,941
	Conservancy and Tramways.	P. G. No. 462, dated 30th September 1899	5,00,000	5 "	...	1,39,500	...	10,500
Ludhiana do.	Drainage Works	P. G. No. 508, dated 4th March 1892	60,000	5 "	26,692	...	...	3,000
Murree do.	Water-works	P. G No. 56, dated 25th January 1897	1,00,000	4 "	90,201	...	...	2,088
		Carried over	40,63,336		26,06,809	1,39,500	31,030	95,777

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
PUNJAB—*contd.*		Brought forward .	40,63,336		26,06,809	1,39,500	31,030	95,777
Simla Municipality.	Water-works . .	G. I. F. D. No. 72, dated 7th September 1892 . .	9,26,438	4 p. c.	7,20,628	...	...	25,270
	Ditto . .	P. G. No. 1459, dated 20th October 1898 . .	3,00,000	4 „	2,34,000	...	...	...
	Town Hall . .	G. I. F. D. No. 3175, dated 1st September 1884 .	1,50,000	6 „	...	50,000	...	...
	Extension Works .	G. I. F. D. No. 180, dated 30th November 1900 .	5,00,000	4 „	2,53 963	...	1,69,660	...
Umballa do.	Water-works . .	P. G. No. 681, dated 4th April 1895 . . .	18,000	4 „	13,428	...	...	1,041
	Drainage Scheme .	P. G. No. 166, dated 18th January 1902 . . .	70,000	4 „	127	...	127	...
Karnal District Board.	Construction of a Canal	P. G. No. 722, dated 28th August 1895 . . .	60,000	4 „	53,880	...	...	1,621
	Ditto . . .	P. G. No. 5, dated 14th January 1898 . . .	35,000	4 „	31,324	...	...	1,271
		Total Punjab .	61,22,774		9 ,14,159	1,89,500	2,00,817	1,24,980
N.-W. FRONTIER PROVINCE.								
Haripur Municipality.	Water-works . .	P. G. No. 578, dated 7th November 1896 . .	31,000	4 p. c.	26,318	...	...	1,181
Peshawar do.	Local Improvements .	P. G. No. 682 dated 7th December 1898 . .	60,000	4 „	...	...	...	(a)48,000
		Total N.-W. Frontier Province . . .	91,000		26,318	...	...	49,181
MADRAS.								
Adoni Municipality.	Water-supply . .	M. G. No. 1126, dated 13th November 1893 . .	66,000	4¼ p. c.	54,952	...	...	1,532
	Ditto . .	M. G. No. 118 M., dated 4th February 1902, and No. 365 dated 21st March 1902.	16,000	4 „	16,000	...	16,000	...
Anakapalle do.	Office Building . .	M. G. No. 488M., dated 12th March 1897 . . .	3,000	4¼ „	1,624	...	...	293
Bellary do.	For meeting plague charges.	G. I. H. D. No. 27 dated 4th February 1902, M. G. No. 186M. and 115M. dated 18th and 3rd February 1902	25,000	4 „	25,000	...	25,000	...
Calicut do.	Railway Extension .	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	20,000	4½ „	8,000	...	...	1,000
	For burial ground for Mappillais.	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898 .	9,580	4 „	5,748	...	...	958
Cocanada do.	Water-supply . .	M. G. No. 457M., dated 10th March 1897 . . .	1,18,100	4¼ „	1,05,260	...	...	2,461
Cochin do.	Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	14,000	4½ „	1,050	...	...	
Conjeeveram do.	Water-supply . .	M. G. No. 1886M., dated 13th November 1895 .	1,28,500	4¼ „	1,16,260	...	...	2,607
Coonoor do.	Drainage Works .	M. G. No. 184, dated 13th March 1891 . . .	10,000	4¼ „	5,270	...	...	506
		M. G. No. 1058, dated 10th October 1892 . . .	2,000	4½ „	1,309	...	...	91
Cuddapa do.	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . .	50,000	6 „	...	49,000	...	...
		M. G. No. 1212, dated 11th November 1892 . .	9,695	4¼ „	7,960	...	...	230
		M. G. No. 71 M., dated 23rd January 1900 . . .	2,000	4 „	1,200	...	...	400
Dindigal do.	Ditto . .	M. G. No. 452, dated 14th June 1895 . . .	33,000	4½ „	29,232	...	...	695
Kombhakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890 . . .	60,000	4½ „	40,445	...	...	2,703
		M. G. No. 1085, dated 5th December 1899 . .	25,000	6 „	...	10,000	...	...
Kurnool do.	Water-supply . .	M. G. Nos. 267, 951 and 2025M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4¼ „	50,906	...	...	1,377
		M. G. Nos. 1324M. and 2062, dated 2nd June and 20th September 1897, respectively	6,070	4 „	4,856	...	...	304
	For a Market . .	M. G. No. 1896M., dated 10th November 1896 .	5,000	4¼ „	2,500	...	...	500
Madras do.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F. D. No. 1862, dated 8th July 1869 . . . G. I. F. D. No. 2527, dated 23rd August 1873 . .	14,30,000	4 „	14,30,000	...	...	...
		Carried over .	20,42,795		19,07,572	59,000	41,000	15,657

(a) Includes R24,000 repaid before transfer from the Punjab.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

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			₹		₹	₹	₹	₹
MADRAS—*contd.*		Brought forward	20,92,795		19,07,572	59,000	41,000	15,657
Madras Municipality—*contd.*	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	1,00,000	5 p. c.	...	1,00,000	...	...
		M. G. No. 363, dated 5th February 1883	3,00,000	5 „	...	3,00,000	...	...
		M. G. No. 487, dated 9th March 1885; M. G. No. 11M., dated 10th April 1885; M. G. No. 458M., dated 3rd September 1885	3,00,000	(a)	...	3,00,000	...	...
		M. G. No. 1562M., dated 18th October 1890	50,000	5 p.c.	...	50,000	...	...
		M. G. No. 765M., dated 11th August 1887	1,00,000	6 „	...	1,00,000	...	...
		M. G. No. 852M., dated 4th August 1888	1,50 000	5 „	...	1,50,000	...	...
		M. G. No. 1193M., dated 18th September 1889	1,60,000	5 „	...	1,50,000	...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895	4,00,000	4 „	...	4,00,000	...	...
		M. G. No. 1427 M., dated 25th October 1889	20,000	5 „	...	20,000	...	...
		M. G. No. 2505, dated 23rd December 1881	2,50,000	5 „	...	2,50,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	20,000	6 „	...	20,000	...	...
	Construction of Market	M. G. No. 883M., dated 13th April 1897	1,00,000	4 „	...	1,00,000	...	...
	For meeting Plague charges	M. G. No. 2215 M., dated 21st December 1898	2,00,000	4 „	...	2,00,000	...	...
		M. G. No. 755 M., dated 1st June 1900.	1,00,000	4 „	...	1,00,000	...	...
	Cleaning water pipes	M. G. No. 1630 M., dated 19th September 1898	50,000	4 „	...	50,000	...	...
		M. G. No. 1530M., dated 16th October 1899 and No. 758M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000	...	...
	Drainage works	M. G. No. 389 M., dated 17th March 1899	12,00,000	4 „	...	12,00,000	...	...
	Construction of a market	M. G. No. 529 M., dated 24th April 1899	1,50,000	4 „	...	1,50,000	...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089M., dated 30th July 1901	1,20,000	4 „	...	29,000	29,000	...
Madura do.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 „	...	5,000	...	...
		Ditto ditto	5,000	5 „	...	5,000	...	...
	Water-supply	G. I. H. D. No. 79, dated 21st June 1886	27,000	6 „	...	27,000	...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	4¼ „	1,37,936	...	...	3,752
		M. G. No. 80M., dated 16th January 1896	31,500	4¼ „	27,972	...	...	660
Mayavaram do.	Construction of Markets.	M. G. No. 180, dated 11th March 1891	5,000	4¼ „	1,650	...	...	150
	For a School-Building.	M. G. No. 91, dated 3rd February 1891	3,500	4¼ „	1,575	...	...	175
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively	60,000	6 „	...	60,000	...	...
	Sanitary Works	M. G. No. 352M., dated 2nd March 1897	10,000	4¼ „	5,000	...	...	1,000
	Kandal Drainage	M. G. No. 443, dated 11th June 1891	17,500	4¼ „	10,550	...	...	832
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	43,000	4¼ „	25,461	...	...	2,064
	Construction of Tiger Hill Reservoir.	M. G. No. 1381M. and 1900, dated 21st September and 23rd December 1901, respectively	31,500	4 „	31,500	...	31,500	...
	Ditto	M. G No. 1847, dated 5th December 1900	13,500	5 „	...	13,500	13,500	...
		Carried over	64,29,295		21,49,216	39,88,500	1,15,000	24,290

(a) ₹2,82,000 with interest at 6 per cent., and ₹18,000 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
MADRAS—*concld.*		Brought forward .	64,29,295		21,49,216	39,88,500	1,15,000	24,290
Ootacamund Municipality.—*contd.*	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893 . .	7,000	6 p. c.	...	7,000	...	...
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M G. No. 781 M., dated 3rd June 1899 . . .	37,500	5 „	...	37,500	...	...
	Ditto ditto of the Martimund Reservoirs.	M. G. No. 1434 M., dated 28th September 1899 .	1,00,000	5 „	...	1,00,000	...	...
Palghat do	Construction of an Office building and a Market and a Slaughter-house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	17,000	6 „	...	8,000	...	1,000
	Additional building for the Victoria College.	M. G. No. 1318 M., dated 11th September 1899 .	10,000	6 „	...	7,000	...	1,500
Salem do.	Water-supply . .	M. G. No. 1242 M., dated 11th July 1898 . . .	5,300	9 „	...	4,370	...	530
Tanjore do.	Ditto . . .	M. G. No. 1061, dated 10th October 1892 . . .	1,90,000	4¼ „	1,45,283	...	...	6,317
Pellicherry do.	Construction of a Road	M. G. No. 744, dated 7th August 1893 . . .	5,000	4¼ „	1,000	...	...	500
Tirupati do.	Water-supply . .	M. G. No. 48M., dated 16th January 1897 . .	59,000	4¼ „	11,000	...	...	12,000
Trichinopoly do.	Ditto . .	M. G. No. 429, dated 9th June 1891 . .	1,00,000	4¼ „	76,667	...	...	3,333
		M. G. No. 514, dated 11th July 1895 . . .	32,000	4¼ „	25,600	...	...	1,067
		M. G. No. 54, dated 11th January 1899 . . .	50,000	4 „	46,575	...	...	1,746
		M. G. No. 399 M., dated 20th March 1899 .	1,58,000	5 „	...	1,58,000	...	...
		M. G. No. 219M., dated 25th February 1902 and 391M., dated 26th March 1902	26,000	4 „	26,000	...	26,000	...
Tuticorin do.	Ditto . . .	M. G. No. 933M. and 1271M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	50,000	...	50,000	...
Vaniyambadi do.	For meeting Plague charges.	G. I. F. D. No. 1984A. and M. G. No. 459, dated 12th April and 17th April 1902, respectively .	13,000	4 „	8,000	...	8,000	..
Vellore do.	For General purposes .	M. G. No. 573 M., dated 23rd April 1900 . .	20,000	4 „	16,000	...	...	4,000
Vizagapatam do	Water-works .	M. G. No. 339M., dated 2nd March 1897 . . .	2,10,500	4¼ „	1,95,161	...	...	4,077
		M. G. No. 40 M., dated 12th January 1901 . . .	7,000	4 „	6,765	...	...	235
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205 and 2817, W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively . .	61,98,018	4½ „	44,56,052	...	...	1,00,000
Bellary Local Fund Board.	Plague and other Expenditure.	G. I. F. D. No. 119A. and M. G. No. 32, dated 10th and 16th January 1901 .	50,000	4 „	40,000	...	...	10,000
Coimbatore do.	Construction of a New Market at Pollachi.	M. G. No. 119, dated 23rd January 1893 . .	16,000	6 „	...	16,000	...	...
Tanjore do	Extension of Mayaveram-Mutupet Railway.	G. I. No. 110R.P., dated 4th July 1900	20,00,000	4 „	...	6,17,000	...	...
		Total Madras .	1,57,90,613		72,53,319	49,43,370	1,99,000	1,70,595
BOMBAY.								
Ahmedabad Cantonment Fund.	For cholera operation .	G. I. Mily. No. 894, dated 25th March 1901, and G. R. No. 2069, dated 12th April 1901	1,822	4 p. c.	1,822	...	...	...
Poona do.	Building a Market and making other improvements in the Cantonment.	G. R. No. 63, dated 8th January 1885 . . .	1,20,000	6 „	...	...	...	15,000
		Carried over .	1,21,822		1,822	...	...	15,000

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
						R	R	R
BOMBAY—*contd.*		Brought forward	1,21,822		1,822	...	...	15,000
Poona Cantonment Fund.—*contd.*	For erecting the Dhulia Ghât.	G. I. Mily. No. 656F., dated 27th February 1900, and No. 6469A., dated 23rd December 1901	42,815	4 p. c.	40,012	...	9,215	2,803
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895	1,60,000	4½ "	1,47,369	...	...	3,036
Satara do.	Plague purposes	G. I. F. D. No. 2263A., dated 29th April 1902	28,846	4 "	28,846	...	28,846	...
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively.	2,11,70,754	4½ "	2,02,10,194	...	...	3,028
	Purchase of certain Government properties by the Trust.	Ditto	8,44,679	*Nil*	2,49,550	...	...	3,028
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800	...	...
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No. 137, dated 27th May 1893; G. R. No. 157, dated 16th July 1894	11,51,000	4 "	...	11,51,000	...	...
	To meet the cost of Bulkoil Installation, Mody Bay Reclamations, at Frere Lands Estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897	10,25,000	3½ "	...	10,25,000	...	...
	To meet the repayment of five per cent. Debenture Loans.	G. R. No. 104, dated 25th May 1899; G. R. No. 203, dated 7th November 1899	35,00,000	4 "	...	35,00,000	...	...
	Dock Extension Works.	G. I. F. D. No. 4484, dated 4th December 1886; G. R. No. 506, dated 16th December 1886; C. G. No. 164, dated 22nd April 1887; G. I. F. D. No. 3457, dated 27th June 1888; G. I. F. D. No. 6914, dated 31st December 1888; G. I. F. D. No. 604, dated 5th February 1890; G. I. F. D. No. 4511, dated 18th September 1890; G. I. F. D. No. 3635, dated 28th August 1891; G. I. F. D. No. 3298A., dated 9th August 1892	96,00,000	4 "	90,86,226	...	...	...
		G. I. F. D. No. 3678A., dated 23rd August 1893; G. I. F. D. No. 248A., dated 16th January 1895; G. I. F. D. Nos. 1008A., dated 4th March 1896, and 4489A., dated 9th October 1897	96,00,000	3½ "	5,47,098	...	...	...
		G. I. F. D. No. 3240A., dated 29th July 1896; G. R. No. 97, dated 2nd May 1896; G. R. No. 171, dated 11th August 1896	96,00,000	3 "	1,66,801	...	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882	76,00,000	4 "	...	75,96,876	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 "	...	10,00,000	...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. No. 144, dated 3rd August 1900	25,00,000	4 "	...	25,00,000	12,50,000	...
		Carried over	7,54,87,716		3,04,77,918	2,43,15,676	12,88,061	26,895

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BOMBAY—*contd.*		Brought forward .	7,54,87,716		3,04,77,918	2,43,15,676	12,88,061	26,895
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590, dated 28th October 1885; G. R. No. 27, dated 7th January 1886.	7,11,500	4½ p. c.	5,12,388	...	...	19,737
		G. I. No. 1427, dated 17th June 1886; G. R. No. 375 C. W./1096, dated 1st July 1886	15,50,000	4½ „	12,20,176	...	...	38,472
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. No. 1154, dated 27th March 1884 . . .	10,00,000	5 „	...	1,45,000	...	10,000
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 „	...	20,00,000	...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 „	...	13,00,000	...	...
	Construction of a Native village at Keanari.	G. I. No. 5614A., dated 5th November 1900; G. R. No. 204, dated 8th November 1900.	2,00,000	4 „	...	2,00,000	98,943	...
Ahmedabad Municipality.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 „	...	2,42,400	...	...
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „	...	80,800	...	...
	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively . . .	4,50,000	4½ „	2,63,703	...	...	8,999
	Water-works . .	G. R. No. 3553, dated 19th September 1889 . .	3,00,000	5 „	...	1,32,108	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 „	...	41,208	...	1,836
	Making House connections with Drainage.	G. R. No. 1874, dated 17th August 1890 . . .	20,000	4½ „	...	20,000	...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ „	...	2,00,000	...	...
		G. R. No. 2080, dated 1st May 1899.	8,00,000	4¼ „	...	95,000	...	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4¼ „	...	1,00,000	...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4¼ „	...	65,000	...	...
Ahmednagar do.	For improvement of Water-works.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C No. 5011A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901	1,07,000	4½ „	1,22,884	...	15,884	...
	Famine Relief Purposes	G. I. F. D. No. 2413A. embodied in G. R. No. 2336 dated 22nd May 1900.	10,000	*Nil*	...	...	...	10,000
	For Plague operations	G. R. F. D. Nos. 4671 and 5011A, dated 12th December and 15th October 1901, respectively . . .	13,342	4 p. c.	7,000	...	7,000	...
	Water-works . .	G. I. F. C. No. 5011-A., and G. R. F. D. 4671, dated 15th October and 12th December 1901 respectively .	15 836	4½ „	15,836	...	15,836	...
		Carried over .	8,47,81,394		3,26 19,905	2,89,37,192	14,25,724	1,15,939

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
BOMBAY—*contd.*		Brought forward .	8,47,81,394		3,26,19,905	2,89,37,192	14,25,724	1,15,939
Alibag Municipality.	For Plague operations	G. I. F. D. No. 489A, dated 28th September 1900 and G. R No. 4660, dated 15th October 1900 . . .	10,000	4 p.c.	10,000	...	...	...
Bandra do.	Construction of Water-works.	G. R. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	70,000	1½ „	63,058	...	...	1,391
	For Plague operations	G. I. F. D. No. 4926A., dated 9th November 1898, and G. R. No. 511, dated 1st February 1899 . .	12,800	4 „	5,421	...	...	5,016
Belgaum do.	Ditto .	G. I. F. & C. D. No. 2263A., dated 29th April 1902 .	20,277	4 „	14,373	...	14,373	...
Bhingar do.	For Famine Relief Purposes.	G. I. F. D. No. 2413A, dated 16th May 1900; G. R. No. 2336, dated 22nd May 1900.	1,000	*Nil.*	1,000	...	...	...
Bhiwandi do.	Extension of a School-building . .	G. R. No. 2999, dated 13th September 1894 . .	4,000	4½ p. c.	577	...	...	556
	For Plague operations	G. R. No. 3080, dated 10th May 1898 . . .	2,000	4 „	627	...	...	408
Bombay do.	Construction of the Vehar Lake and Water-works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894 . .	37,30,053	4 „	24,73,560	...	...	14,700
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 „	...	37,39,000	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	4,50,000	4 „	...	4,50,000	...	...
	Tansa Water-works	G. R. No. 561, dated 12th February 1886 . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 23rd August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,47,00,000	5 „	...	1,47,00,000	...	...
	Construction of Drainage and Water-works.	G. R. No. 2951, dated 28th September 1878 . .	26,94,000	5 „	...	17,73,000	...	73,000
		G. R. No. 873, dated 16th March 1888 . . .	12,00,000	5 „	...	12,00,000	...	...
		G. R. No. 1427, dated 4th May 1888 . . .	7,00,000	5 „	...	7,00,000	...	...
	Construction of Markets and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	10,08,875	5 „	...	10,08,500	...	...
	Agripada House Sutlage Water Connection Works.	G. R. No. 6547, dated 28th December 1889 and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	35,00,000	5 „	...	35,00,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	8,00,000	5 „	...	8,00,000	...	...
		Carried over .	11,83,32,399		3,51,88,521	5,70,55,692	14,40,097	2,11,010

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			₹		₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward	11,83,32,399		3,51,88,521	5,70,55,692	14,40,097	2,11,010
Bombay Municipality—*contd.*	Repayment of balance of Government Consolidated Loan.	G. R. No. 1989, dated 6th June 1893	42,00,000	4 p.c.	...	42,00,000	...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894	23,25,000	4 „	...	23,25,000	...	...
	Construction of a Sewerage Wari Bunder Roads, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895; G. R. No. 883, dated 22nd February 1896; G. R. No. 2320, dated 3rd June 1899	15,75,000	(a)	...	15,75,000	...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. I. F. D. No. 3841 A., dated 28th August 1897; G. I. F. D. Tele., dated 26th July 1898; G. R. No. 2320, dated 3rd June 1899	25,00,000	4 p.c.	...	25,00,000	...	...
		G. R. No. 4960, dated 5th September 1898; G. R. No. 2320, dated 3rd June 1899	19,25,000	4 „	...	19,25,000	...	...
	For Plague operations	G. R. No. 4960, dated 5th September 1898; G. R. No. 2540, dated 16th June 1899	20,00,000	4 „	...	12,00,000	...	...
	Construction of certain Sewerage and other Water-works	G. of I's. telegram embodied in G. R. G. D. No. 3427 dated 15th June 1901	24,75,000	4 „	...	17,00,000	17,00,000	...
Bulsar do.	Plague operations	G. R. Nos. 2359A., 2491, and 782, dated 25th May and 8th June 1897 and 18th February 1898, respectively	35,000	4 „	17,257	...	...	2,366
Dakor do.	Ditto	G. I. F. D. No. 2545, dated 2nd June 1899, and G. R. No. 2595, dated 2nd June 1900	8,000	4 „	5,729	...	...	1,471
Dharwar do.	For Plague expenditure.	G. R. No. 1535, dated 26th March 1900; G. R. No. 2419, dated 22nd May 1900; G. R. No. 1316, dated 29th March 1901	40,000	4 „	40,000	...	7,500	...
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893	2,50,000	4½ „	2,14,504	...	...	5,412
Godhra do.	Improvement of Roads, etc., in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively	10,000	5 „	4,933	...	...	530
Gokak do.	For Relief to Weavers	G. I. F. D. No. 3288A., dated 15th June 1901; G. R. F. D. No. 1600, dated 19th June 1901	5,000	*Nil.*	5,000	...	5,000	...
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890 G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	2,42,000	4½ p.c.	2,18,008	...	...	4,548
	For Plague operations.	G. I. F. D. No. 2245A., dated 16th May 1898, and G. R. No. 2585, dated 9th June 1898	50,000	4 „	28,734	...	...	4,766
Hyderabad do.	Improving and Supplementing the Water-supply.	G. R. Nos. 5433, dated 27th December 1897, and 586, dated 7th February 1898	1,15,500	5 „	...	25,000	...	1,000
	To repay the two loans of ₹50,000 and ₹76,000.	G. R. No. 4492, dated 26th September 1899; G. R. No. 5972, dated 9th December 1899	1,26,000	6 „	...	1,26,000	...	...
		Carried over	13,62,13,899		3,57,22,986	7,26,31,692	31,52,597	2,31,103

(a) ₹10,00,000 with interest at 3½ per cent, and ₹5,75,000 at 4 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			₹		₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward .	13,62,13,899		3,57,22,686	7,26,31,692	31,52,597	2,31,103
Hyderabad Municipality—*contd.*	For Plague operations	G. R. No. 4940A., dated 20th October 1899 . . G. R. No. 6021, dated 12th December 1899 . .	24,000	6 p. c.	...	...	...	11,000
Ilkal do.	For Plague operations	G. I. F. D. No. 2081-A., dated 30th April 1900 . G. R. No. 2549, dated 31st May 1900 . . . G. R. No. 4951, dated 8th November 1900 . .	3,500	4 „	2,811	...	...	467
Juuner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883 . . .	33,000	5 „	...	7,000	...	1,000
Karachi do.	For the following works of public utility :— Water-works Extension. Boulton Market . Empress Market . Light Tramway . Victoria Museum .	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,43,500	...	4,000
	Drainage Works .	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ „	...	6,00,000	...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000	...	...
	For Plague operations.	G. R. No. 2585, dated 1st June 1900 . . .	4,00,000	5 „	...	4,00,000	...	...
Karad do.	Ditto .	G. I. F. C. D. No. 2883A., G. R. F. D. 3090, dated 12th June and 3rd July 1900 and G. R. F. D. 2403, dated 11th July 1902 .	11,000	4 „	11,000	...	11,000	...
Malegaon do.	Ditto . .	G. R. No. 3731, dated 9th August 1899 . . .	10,000	4 „	6,739	...	...	1,901
Mhaswad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively . . .	1,500	4½ „	1,029	...	...	113
Nargund do.	For Plague operations.	G. R. No. 4783, dated 11th October 1899 . . .	1,000	4 „	422	...	...	193
Nasik do.	Ditto .	G. I. F.D. No. 3139 A., dated 16th July 1898, and G. R. No. 5151, dated 10th November 1898 . . .	50,000	4 „	32,083	...	...	10,419
		G. I. F. C. D. 2263A. dated 29th April 1902 . .	42,500	4 „	5,000	...	5,000	...
Panvel do.	Water-works . .	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ „	48,559	...	...	1,372
	Plague operatio	G. I. F. C., No. 4041A., dated 8th August 1900 embodied in G. R. F. D. No. 4092, dated 5th September 1900, and G. R. F. D. No. 976, dated 5th March 1902	14,000	4 „	14,000	...	14,000	...
Pen do.	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885 . . .	10,000	6 „	...	500	...	1,000
Poona do.	For Plague expenditure.	G. I. F. D. No. 2294A. and G. R. No. 2431, dated 21st May and 2nd June 1897 respectively	25,000	4 „	7947	...	...	5,148
	Drainage scheme .	G. I. F. C. No. 4917R., dated 10th September 1901, embodied in G. R. G. P. No. 5603, dated 1st October 1901 and G. R. F. D. No. 1930, dated 26th May 1902	25,000	4 „	6,612	...	6,612	...
	Plague purposes .	G. I. F. C. D., No. 2263A., dated 29th April 1902 .	2,69,661	4 „	2,69,661	...	2,69,661	...
Roha Ashtami do	Plague operations .	G. I. F. C. No. 2388A. and G. R. F. D. No. 1982, dated 5th May and 31st May 1902 . . .	2,500	4½ „	2,100	...	2,100	...
		Carried over .	13,83,95,560		3,01,30,049	7,39,82,692	34,60,970	2,[illegible]7,721

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1902—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1902. To Government.	Amount owing on 31st March 1902. To the Public.	Transactions during 1901-1902. Borrowed.	Transactions during 1901-1902. Repaid.
			R		R	R	R	R
BOMBAY—*contd.*		Brought forward	13,83,95,560		3,61,30,649	7,39,82,692	34,60,970	2,67,721
Rajapur Municipality.	Water-works at Khodwalla.	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively	12,000	6 p. c.	...	11,000	...	...
Ranebennur do.	Plague operations	G. I. F. C., No. 3219A., dated 13th June 1901 and G. R. F. D., No. 2585, dated 3rd July 1901	2,000	4 „	1,117	...	1,500	383
Ratnagiri City do.	Nashna Water-works	G. R. No. 3346, dated 6th November 1880	30,000	6¾ „	...	16,750	...	...
		G. R. No. 2632, dated 31st July 1884	15,000	5 „	...	15,000	...	...
	Plague operations	G. I. F. D. No. 473A., dated 27th January 1900; G. R. No. 706, dated 9th February 1900	3,000	4 „	3,000	...	...	...
Sangamner do.	For Relief to Weavers	G. I. F. D. No. 2415A., dated 16th May 1900, G. R. No. 2335, dated 22nd May 1900, and G. R. No. 2791, dated 11th July 1900	5,000	*Nil*	2,536	...	...	2,464
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881	3,00,000	(*a*)	...	1,27,705	...	4,475
	For Plague operations	G. R. No. 3466, dated 11th August 1897; G. R. Nos. 4852 and 110, dated 16th November 1897 and 10th January 1898, respectively	15,000	4 p. c.	1,021	...	...	6,855
		G. I. F. D. No. 4420A., dated 31st August 1900, and G. R. No. 4253, dated 19th September 1900	10,000	4 „	10,000	...	...	...
	Plague purposes	G. I. F. C. No. 3936A. and G. I. F. D. No. 4026, dated 3rd August and 31st August 1900, and G. R. F. D. 928, dated 1st March 1902	45,000	4 „	45,000	...	45,000	...
Sarda do.	For Relief to Weavers.	G. I. F. D. No. 2786A., dated 2nd June 1900, and G.R. No. 2498, dated 7th June 1900	3,000	*Nil*	...	...	...	173
Sholapur do.	For Plague operations	G. R. No. 3721, dated 28th August 1898	45,000	5 p. c.	...	45,000	...	...
		G. I. F. D. No. 3437A., dated 6th August and G. R. No. 3721, dated 28th August 1898	55,000	4 „	29,367	...	...	...
		G. I. F. D. No. 4028A, dated 10th August 1900	50,000	6 „	...	50,000	...	...
Sinnar do.	Ditto	G. I. F. D. No. 2381A., dated 17th May, and G. R. No. 2702, dated 7th June 1900	6,500	4 „	6,026	...	...	...
Sirur do.	Ditto	G. I. F. D. No. 5642A., dated 8th November 1900, and G. R. No. 5275, dated 29th November 1900	5,000	4 „	5,000	...	...	...
Sukkur do.	Construction of Water-works.	G. R. No. 3707, dated 24th October 1893	2,00,000	5 „	...	2,00,000	...	...
		G. R. No. 3162, dated 13th September 1895	1,00,000	5 „	...	1,00,000	...	...
	For Plague operations	G. I. F. D. No. 2885A, dated 30th June 1897 and G. R. No. 3091, dated 15th July 1897	1,00,000	4 „	23,996	...	...	25,006
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890	2,00,000	5½ „	...	80,000	...	10,000
	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896	6,00,000	4 „	...	3,87,500	...	15,500
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898	1,50,000	5 „	...	76,000	...	3,000
		Carried over	14,03,47,060		3,62,37,712	7,50,91,647	35,07,470	3,35,577

(*a*) From 5, to 7 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the indebtedness of Municipalities and Local Funds on the 31st March 1902—*concluded.*

Name of Local Body.	Propose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1902.		Transactions during 1901-1902.	
					To Government.	To the Public.	Borrowed.	Repaid.
			R		R	R	R	R
BOMBAY—*concld.*		Brought forward . .	14,03,47,060		3,62,57,712	7,50,91,647	35,07,470	3,35,577
Telegaon Municipality.	Construction of Waterworks.	G. R. No. 227, dated 24th January 1883 . . .	28,500	5 p. c.	...	11,642	...	...
Ditto (Dabhade) do.	Ditto .	G. R. No. 1028, dated 20th April 1887 . . .	4,700	5 "				
Thana do.	Widening the Bazar Road and repairing the dam of the Pokram reservoir.	G. R. F. D. No. 2619 and 4622, dated 5th July and 10th December 1901 respectively	10,000	4 "	6,000	...	10,000	4,000
Vita do.	Plague operations .	G. I, F. D. No. 5190A., dated 15th October 1900; G. R. No. 5541, dated 14th December 1900, and G. R. No. 914, dated 2nd March 1901.	1,000	4 "	600	...	...	290
		Total Bombay .	14,03,91,260		3,62,64,312	7,51,03,289	35,17,470	3,39,867

G. I. C. P. O.—No. 1859a C. G.—18.3.1902.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1902-1903.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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1904.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
			£
Principal Heads of Revenue—	£		
Land Revenue	18,436,845		
Opium	4,498,438		
Salt	6,184,405		
Stamps	3,473,711		
Excise	4,426,642		
Customs	3,977,636		
Other Heads	6,383,223		
Total Principal Heads		35	47,380,900
Interest		59	867,667
Post Office		67	1,429,935
Telegraph		67	876,979
Mint		67	411,238
Receipts by Civil Departments		81	1,322,388
Miscellaneous		103	630,987
Railways		131	20,133,900
Irrigation		145	2,768,990
Other Public Works		169	486,941
Receipts by Military Department		197	1,124,990
TOTAL REVENUE	£		77,434,915

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1903.

EXPENDITURE.		For details, *vide* page No.	AMOUNTS.
			£
Direct Demands on the Revenues		35	7,635,069
Interest		59	1,832,685
Post Office		67	1,346,778
Telegraph		67	909,742
Mint		67	424,014
Salaries and Expenses of Civil Departments		81	11,689,243
Miscellaneous Civil Charges		103	4,493,990
Famine Relief and Insurance		123	982,576
Railway Revenue Account		131	19,904,951
Irrigation		145	2,575,244
Other Public Works		169	5,297,107
Army Services		197	17,346,392
Total Expenditure, Imperial and Provincial			74,437,791
	£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	285,460		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*357,885*	215	*72,425*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			74,365,366
SURPLUS			3,069,549
TOTAL £			77,434,915

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.	For details, *vide* page No.	AMOUNTS.
		£
Surplus		3,069,549
Railway and Irrigation Capital not charged to Revenue—		
Capital raised through Companies towards Outlay on State Railways (Net)	221	1,303,361
Capital raised and deposited by Railway Companies (Net)	221	1,326,635
Debt, Deposits, and Advances:		
Permanent Debt (Net incurred)	251	1,039,655
Unfunded Debt (Net)	251	649,383
Deposits and Advances (Net)	251	1,117,156
Loans and Advances by Imperial Government (Net Repayments)	251	17,610
Loans and Advances by Provincial Government (Net Repayments)	251	87,587
Secretary of State's Bills drawn	251	18,236,947
TOTAL RECEIPTS		26,847,883
£		
Opening Balance on April 1st, 1902—India 11,880,301		
" " England 6,693,137	251	18,573,438
GRAND TOTAL £		45,421,321

of the Government of India, in *India* and in *England*, 31st March 1903.

DISBURSEMENTS.	For details *vide* page No.	AMOUNTS.
		£
Railway and Irrigation Capital not charged to Revenue—		
Outlay on Irrigation Works	221	564,191
Outlay on State Railways	221	4,564,001
Outlay of Railway Companies (Net)	221	2,254,870
TOKAL CAPITAL ACCOUNT DISBURSEMENTS .		7,383,062
Debt, Deposits, and Advances.—		
Temporary Debt discharged (Net)	251	500,000
Remittances (Net)	251	1,227,035
Secretary of State's Bills paid	251	18,461,021
TOTAL DISBURSEMENTS .		27,571,118
£		
Closing Balance on March 31st, 1903—India . . . 12,082,416		
" " England . . . 5,767,787	251	17,850,203
GRAND TOTAL . £		45,421,321

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
Principal Heads of Revenue:								
Land Revenue	17A	40	12,37,032	79,11,373	3,33,69,749	64,58,053	4,11,49,522	1
Opium	18A	44	73	2,40,508	4,42,003	4,33,169	5,57,70,823	2
Salt	19A	45	1,97,31,545	...	18,30,109	...	2,67,64,565	3
Stamps	20	47	3,45,759	14,61,142	26,33,858	10,24,204	1,95,70,438	4
Excise	21	48	10,90,410	22,54,111	57,64,960	29,20,074	1,57,87,914	5
Provincial Rates	22	49	1,60,089	11,64,984	16,80,344	6,86,458	1,01,12,395	6
Customs	23A	50	13,035	1,21,664	1,30,05,876	...	1,80,20,430	7
Assessed Taxes	24	53	15,52,170	3,70,104	12,47,820	3,19,138	59,38,143	8
Forest	25	54	5,55,782	15,17,205	67,39,053	5,80,200	12,56,247	9
Registration	26	56	17,514	87,145	1,39,191	70,915	16,90,700	10
Tributes from Native States	27	57	22,13,689	2,89,200	4,24,754	50,300	...	11
TOTAL			2,69,23,101	1,54,17,436	6,72,77,807	1,25,42,511	19,60,91,243	12
Interest	28	60	52,91,608	1,03,120	30,340	2,453	18,44,511	13
Post Office	31	68	2,13,52,850	28,238	...	...	8,841	14
Telegraph	32	69	1,30,62,086	...	...	...	...	15
Mint	33	79	5,64,378	...	...	...	...	16
Receipts by Civil Departments:								
Law and Justice	35A	85	3,87,900	3,37,505	8,76,963	1,19,427	20,19,184	17
Police	36A	89	54,872	1,61,540	3,92,900	1,82,464	12,04,167	18
Marine	37A	90	7,93,420	...	4,65,897	58	12,73,032	19
Education	38A	95	27,142	52,426	63,187	67,474	7,87,796	20
Medical	40A	97	37,600	10,398	47,091	10,751	2,75,044	21
Scientific and other Minor Departments	42A	100	2,05,347	36,380	3,584	57,287	2,91,278	22
TOTAL			15,06,281	6,07,249	18,49,622	4,37,401	58,51,101	23
Miscellaneous:								
Receipts in aid of Superannuation, etc.	45A	113	5,34,974	61,221	1,00,029	18,695	2,54,210	24
Stationery and Printing	46A	115	1,31,972	16,429	41,318	5,435	2,39,755	25
Exchange	47	119	4,73,568	...	...	...	...	26
Miscellaneous	48A	120	4,72,423	3,13,306	6,60,518	43,831	12,40,383	27
TOTAL			16,12,937	3,90,956	8,01,865	67,961	17,34,348	28
Railways:								
State Railways (Gross Receipts)	54	134	9,27,82,856	1,52,12,794	1,26,67,364	21,98,586	2,93,07,625	29
Guaranteed Companies (Net Traffic Receipts)	54	135	1,41,92,735	...	...	...	...	30
Subsidized Companies (Repayment of Advances of Interest)	59	142	...	...	...	...	...	31
TOTAL			10,69,75,591	1,52,12,794	1,26,67,364	21,98,586	2,93,07,625	32
Irrigation:								
Major Works:								
Direct Receipts	61	146	...	...	17,803	...	21,21,308	33
Portion of Land Revenue due to Irrigation	63	150	...	...	4,619	...	...	34
Minor Works and Navigation	64A	158	20,906	2	1,26,183	...	6,70,554	35
TOTAL			20,906	2	1,48,605	...	28,00,862	36
Other Public Works:								
Military Works	66	170	4,69,074	9	79,479	7,517	1,416	37
Civil Works	66	170	89,602	1,14,154	4,78,998	2,01,411	11,18,493	38
TOTAL			5,59,576	1,14,163	5,58,477	2,08,928	11,19,909	39
Receipts by Military Department:								
Army:								
Effective	69	198	59,24,200	...	...	...	...	40
Non-Effective	69	198	6,64,895	...	...	...	...	41
TOTAL			65,89,095	...	...	...	...	42
Total Revenue			18,44,58,409	3,18,73,058	8,33,34,080	1,54,57,900	23,87,58,440	43

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor General in Council, the Revenue and Charges of the Districts of Coorg, Ajmer, etc., and (b) Throughout the Accounts the figures for Berar are from 1st October 1902 only, from which date Berar was leased to the British Government.

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1903

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay including Sindh.	Berar. (b)	TOTAL, INDIA	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	6,27,76,470	2,15,24,982	16,71,247	5,36,61,675	3,97,84,188	70,08,389	27,65,52,680	18,436,845	...	18,436,845
2	5,51,106	73,117	6,766	...	99,59,011	...	6,74,76,576	4,498,438	...	4,498,438
3	...	...	...	2,03,16,107	2,40,93,650	...	9,27,66,069	6,184,405	...	6,184,405
4	80,46,896	39,49,743	3,89,194	82,48,474	59,93,823	4,42,136	5,21,05,667	3,473,711	...	3,473,711
5	83,23,741	26,75,242	1,92,682	1,56,17,434	1,08,52,885	9,14,176	6,63,99,629	4,426,642	...	4,426,642
6	1,05,55,866	40,62,240	3,44,580	90,37,503	28,42,951	5,63,444	4,12,10,854	2,747,390	...	2,747,390
7	60,988	3,031	...	49,64,061	2,34,66,497	8,956	5,96,64,538	3,977,636	...	3,977,636
8	26,44,306	16,10,018	1,14,923	31,39,875	40,98,187	1,21,739	2,11,56,423	1,410,428	...	1,410,428
9	20,25,324	15,86,408	1,01,123	26,13,819	23,29,150	1,67,223	1,94,71,540	1,298,103	...	1,298,103
10	4,47,305	2,13,298	30,711	14,37,844	5,28,509	40,243	47,03,501	313,587	...	313,587
11	...	3,07,120	...	45,07,902	14,12,763	...	92,05,728	613,715	.	613,715
12	9,54,32,002	3,60,05,199	28,51,226	12,35,44,694	12,53,61,980	92,66,306	71,07,13,505	47,380,900	...	47,380,900
13	4,04,598	2,49,463	7,480	6,56,353	20,49,366	15,986	1,06,55,278	710,352	157,315	867,667
14	...	12,793	46,230	6	...	70	2,14,49,028	1,429,935	...	1,429,935
15	...	...	...	...	...	...	1,30,62,086	870,806	6,173	876,979
16	...	...	...	...	56,03,705	...	61,68,083	411,206	32	411,238
17	8,76,553	4,85,794	1,28,724	13,08,198	6,06,779	48,035	71,95,062	479,671	...	479,671
18	5,28,197	7,00,090	1,05,528	5,63,944	6,62,797	56,219	46,12,718	307,514	...	307,514
19	...	...	...	36	64,325	...	25,97,368	173,158	...	173,158
20	5,22,428	1,47,648	4,297	4,87,737	5,27,045	46,494	27,33,674	182,245	...	182,245
21	2,57,948	76,054	6,585	1,80,515	2,16,090	316	11,27,392	75,159	1,446	76,605
22	1,33,663	1,54,045	2,349	6,08,782	45,993	1,248	15,39,956	102,664	531	103,195
23	23,18,789	15,63,631	2,47,403	31,49,212	21,23,029	1,52,312	1,98,06,170	1,320,411	1,977	1,322,388
24	1,65,505	1,31,247	8,676	1,64,782	3,21,000	20,552	17,80,891	118,726	82,577	201,303
25	2,03,072	77,424	5,101	91,978	77,397	5,497	8,95,378	59,692	...	59,692
26	...	...	...	...	...	...	4,73,568	31,571	...	31,571
27	2,92,105	4,49,121	1,67,056	9,40,444	2,45,071	1,38,746	49,72,004	331,467	6,954	338,421
28	6,60,682	6,57,792	1,80,833	12,06,204	6,43,468	1,64,795	81,21,841	541,450	89,531	630,987
29	2,42,45,339	4,18,16,329	...	1,81,77,265	5,06,53,234	...	28,70,61,392	19,137,426	230	19,137,656
30	...	...	...	...	...	...	1,41,92,735	946,182	...	946,182
31	...	...	...	4,82,880	...	..	4,82,880	32,192	17,870	50,062
32	2,42,45,339	4,18,16,329	...	1,86,60,145	5,06,53,234	...	30,17,37,007	20,115,000	18,100	20,133,900
33	82,82,586	1,51,50,499	4,82,394	3,89,587	7,99,842	...	2,72,44,019	1,816,268	...	1,816,268
34	13,35,980	15,06,050	47,284	76,72,478	16,40,478	...	1,22,15,889	814,393	...	814,393
35	2,35,457	4,43,931	1,65,897	1,54,190	2,48,815	...	20,74,935	138,329	...	138,329
36	98,54,023	1,71,00,480	6,95,575	82,16,255	26,98,135	...	4,15,34,843	2,768,990	...	2,768,990
37	1,439	349	...	3,609	10,723	...	5,74,515	38,301	...	38,301
38	9,25,092	7,14,913	1,30,530	14,10,858	11,00,522	14,843	62,99,416	419,961	28,679	448,640
39	9,26,531	7,15,262	1,30,530	14,14,467	11,11,245	14,843	68,73,931	458,262	28,679	486,941
40	...	...	...	16,57,542	22,36,105	...	98,17,847	654,523	333,733	988,256
41	...	...	...	2,34,688	2,62,451	...	11,62,034	77,469	59,265	136,734
42	...	...	...	18,92,230	24,98,556	...	1,09,79,881	731,992	392,998	1,124,990
43	13,38,41,964	9,81,20,949	41,59,357	15,87,39,566	19,27,42,718	96,14,312	1,15,11,01,653	76,740,110	694,805	77,434,915

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
			R	R	R	R	R	
Direct Demands on the Revenues:								
Refunds and Drawbacks	15	37	38,514	38,904	4,82,108	24,534	10,31,971	1
Assignments and Compensations	16	38	31,14,053	50,381	1,237	47,526	2,82,406	2
Charges in respect of collection, *viz*:—								
Land Revenue	17B	41	5,66,852	18,03,230	56,02,504	9,89,605	45,31,641	3
Opium (including cost of Production)	18C	45	12,017	...	...	...	2,46,19,283	4
Salt (including cost of Production)	19C	46	10,33,658	...	11,318	...	3,06,995	5
Stamps	20	47	*—7,02,104*	42,309	68,003	43,939	7,28,915	6
Excise	21	48	26,229	51,270	4,76,751	15,793	7,75,528	7
Provincial Rates	22	49	...	...	70,947	3,330	5,00,795	8
Customs	23B	52	...	...	3,65,539	...	8,96,900	9
Assessed Taxes	24	53	1,492	...	39,628	1,435	2,01,186	10
Forest	25	54	5,96,096	11,51,139	28,90,263	3,27,499	6,38,014	11
Registration	26	56	6,599	43,851	45,154	35,809	9,52,630	12
TOTAL			46,93,406	31,81,084	1,00,53,452	14,90,470	3,54,66,324	13
Interest:								
Interest on Debt			3,92,03,177	96,525	18,840	1,373	2,01,879	14
Deduct—Amounts chargeable to Railways (*a*)			*4,99,00,997*	...	...	...	...	
„ Amounts chargeable to Irrigation			*1,45,36,567*	...	...	...	...	
Remainder chargeable on Ordinary Debt	29	62	*—2,52,34,387*	96,525	18,840	1,373	2,01,879	15
Interest on other Obligations	30	64	46,34,735	2,427	2,851	313	1,04,947	16
			—2,05,99,652	98,952	21,691	1,686	3,06,826	17
Post Office	31	68	1,73,07,821	73,413	2,75,693	50,360	3,66,920	18
Telegraph	32	69	97,01,776	...	...	...	...	19
Mint	33	79	11,80,552	...	...	...	...	20
Salaries and Expenses of Civil Departments:								
General Administration	34	82	55,59,460	6,86,972	15,74,154	4,09,912	27,75,882	21
Law and Justice	35B	86	19,57,467	15,31,195	39,14,818	7,98,713	1,22,45,489	22
Police	36B	89	6,44,878	15,81,754	94,56,547	17,27,076	68,15,303	23
Marine (including River Navigation)	37B	91	19,54,456	...	8,76,773	70,064	10,63,729	24
Education	38B	95	2,30,048	8,56,889	11,37,406	4,75,586	48,60,725	25
Ecclesiastical	39	96	1,71,090	45,039	92,362	19,841	2,02,803	26
Medical	40B	97	4,49,367	4,37,248	9,33,083	4,25,327	24,20,941	27
Political	41	98	74,23,192	43,053	3,70,792	1,71,096	70,237	28
Scientific and other Minor Departments	42B	01	40,09,095	1,41,221	2,11,902	1,00,080	7,01,829	29
TOTAL			2,23,99,053	53,23,371	1,85,73,837	41,97,695	3,11,56,938	30
Miscellaneous Civil Charges:								
Territorial and Political Pensions	43	104	1,37,022	2,17,986	1,26,939	8,140	10,63,362	31
Civil Furlough and Absentee Allowances	44	112	3,127	...	...	...	590	32
Superannuation Allowances and Pensions	45B	114	6,30,282	3,93,759	4,35,388	1,28,188	25,51,698	33
Stationery and Printing	46B	115	*—24,65,887*	1,79,292	6,74,310	1,13,322	42,18,254	34
Miscellaneous	48B	121	6,51,651	1,17,201	8,62,948	99,037	4,56,469	35
TOTAL			*—10,43,805*	9,08,238	20,99,585	3,48,687	82,90,373	36
Famine Relief and Insurance:								
Famine Relief	49	124	5,79,737	2,25,172	...	...	220	37
Construction of Protective Railways	50	125	...	...	...	...	...	38
Construction of Protective Irrigation Works	50A	126	1,45,432	1,81,541	...	...	3,59,039	39
Reduction or Avoidance of Debt	51	128	84,70,500	...	...	...	...	40
TOTAL			91,95,669	4,06,713	...	...	3,59,259	41
Carried forward			4,28,34,820	99,91,771	3,10,24,258	60,88,898	7,59,46,640	42

(*a*) Included under the following heads:—

	India.	India converted into £ at R15=£1.	England.	Total.
	R	£	£	£
State Railways Interest on Debt	4,72,77,981	3,151,865	1,143,504	4,295,369
Interest chargeable against Companies on Advances	26,23,016	174,868	218,884	393,752
	4,99,00,997	3,326,733	1,362,388	4,689,121

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1903.

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Berar. (c)	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	1,56,603	1,12,706	13,584	3,44,544	18,66,414	11,670	41,21,642	2,74,776	...	274,776
2	3,41,667	1,22,734	23,549	10,79,421	1,00,38,582	2,723	1,51,04,279	1,006,952	...	1,006,952
3	78,45,961	38,88,183	7,29,932	1,03,79,135	69,71,068	3,31,874	4,36,39,985	2,909,332	148	2,909,480
4	...	...	...	...	29,253	...	2,46,60,553	1,644,037	4,446	1,648,483
5	...	...	...	21,13,622	17,20,645	...	51,86,238	345,749	142	345,891
6	2,31,684	1,64,634	19,447	3,26,662	2,19,023	18,637	11,61,149	77,410	31,898	109,308
7	79,632	64,708	7,251	9,74,098	3,54,754	11,604	28,37,618	189,175	9	189,184
8	4,112	...	...	...	49,042	...	6,28,226	41,882	...	41,882
9	...	...	...	2,70,666	8,84,678	...	24,17,843	161,190	145	161,335
10	297	10,641	828	31,763	73,571	1,414	3,62,255	24,150	...	24,150
11	10,13,098	9,60,095	54,085	18,35,552	16,76,441	1,06,149	1,12,49,331	749,955	1,828	751,783
12	2,25,524	89,931	8,242	8,72,365	2,71,490	25,075	25,77,670	171,845	...	171,845
13	98,99,568	54,13,632	8,56,918	1,82,27,828	2,41,54,961	5,09,146	11,39,46,789	7,596,453	38,616	7,635,069
14	3,47,158	2,19,911	...	1,82,416	6,47,654	...	4,09,18,933	2,727,929	4,365,547	7,093,476
	...	...	...	...	...	...	*4,99,00,997*	*3,326,733*	*1,362,388*	*4,689,121*
	...	...	...	...	...	...	*1,45,36,567*	*969,105*	...	*969,105*
15	3,47,158	2,19,911	...	1,82,416	6,47,654	...	*—2,35,18,631*	*—1,567,909*	3,003 159	1,435,250
16	7,57,831	1,90,901	670	23,542	2,39,754	191	59,58,162	397,211	224	397,435
17	11,04,989	4,10,812	670	2,05,958	8,87,408	191	*—1,75,60,469*	*—1,170,698*	3,003,383	1,832,685
18	1,88,091	1,54,944	68,979	1,04,860	1,02,793	9,066	1,87,02,940	1,246,863	99,915	1,346,778
19	...	...	...	...	...	...	97,01,776	646,785	262,957	909,742
20	...	...	...	...	50,53,706	...	62,34,258	415,617	8,397	424,014
21	19,35,462	13,56,352	2,44,760	19,02,463	23,28,662	1,88,025	1,89,62,104	1,264,140	251,474	1,515,614
22	69,08,205	43,28,393	5,83,291	60,50,380	56,00,661	1,89,392	4,41,08,004	2,940,534	275	2,940,809
23	* 84,87,423	37,72,124	10,68,020	48,77,579	63,92,382	4,47,946	4,52,71,032	3,018,069	1,675	3,019,744
24	...	...	...	17,072	38,678	...	40,20,772	268,051	247,914	515,965
25	28,19,494	15,64,668	79,846	35,27,645	36,93,288	1,91,140	1,94,36,735	1,295,782	1,882	1,297,664
26	2,43,951	1,88,173	32,355	3,39,154	3,20,278	606	16,55,652	110,377	646	111,023
27	18,33,081	17,83,271	1,11,086	31,63,014	26,16,736	1,08,715	1,42,81,869	952,125	8,414	960,539
28	1,20,967	7,02,070	20,97,867	95,079	10,82,898	...	1,21,83,251	812,217	7,249	819,466
29	3,94,112	3,81,403	22,955	8,28,503	3,15,805	17,534	71,24,439	474,962	33,457	508,419
30	2,27,42,695	1,40,76,454	42,40,180	2,08,00,889	2,23,89,388	11,43,358	16,70,43,858	11,136,257	552,986	11,689,243
31	8,86,686	2,05,993	74,927	5,96,006	5,52,739	429	38,70,229	258,015	12,590	270,605
32	648	112	...	1	1,002	...	5,480	365	244,026	244,391
33	23,91,412	12,76 944	99,940	18,52,419	21,95,900	1,75,549	1,21,31,479	808,765	2,006,754	2,815,519
34	8,36,299	4,78,135	57 449	11,93,886	16,77,703	63,085	70,25,848	468,398	102,348	570,738
35	3,62,457	5,50,544	39,745	6,43,838	30,73,757	16,51,528	85,09,175	567,279	25,458	592,737
36	44,77,502	25,11,728	2,72,061	42,86,150	75,01,101	18,90,591	3,15,42,211	2,102,814	2,391,176	4,493,990
37	1 428	16,515	...	...	39,99,296	266	48,22,634	321,509	...	321,509
38	...	...	...	24,375	...	...	24,375	1,625		1,625
39	43,500	310	28,471	2 52,490	3,66,473	...	13,77,256	91,817	2,925	94,742
40	...	...	...	...	...	...	84,70,500	564,700	...	564,700
41	44,928	16,825	28,471	2,76,865	43,65,769	266	1,46,94,765	979,651	2,925	(b)982,576
42	3,84,57,773	2,25,84,395	54,67,279	4,39,02,550	6,44,55,126	35,52,618	34,43,06,128	22,953,742	6,360,355	29,314,097

(*l*) The following further sum, out of the amount included against the undermentioned Railway under State Railways Revenue Account, is chargeable to the Grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companies :—

Bengal-Nagpur Railway . . . £17,424.

(*c*) Throughout the Accounts the figures for Berar are from the 1st October 1902 only, from which date Berar was leased to the British Government.

No 3.—ACCOUNT of the Expenditure chargeable on the

HEADS OF EXPENDITURE.	Number of Item.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	Number of Item.
			R	R	R	R	R	
Brought forward from page 8 .			4,28,34,820	99,91,771	3,10,24,258	60,88,898	7,59,46,640	1
Railway Revenue Account:								
State Railways:								
Working Expenses	54A	136	3,81,82,014	78,76,202	77,32,319	19,44,938	1,79,55,731	2
Interest on Debt	29	63	4,72,77,981	...	...	...	...	3
Annuities in purchase of Railways . .	54A	136	...	...	...	...	...	4
Interest chargeable against Companies on advances	55	140	...	21,64,656	...	...	5,660	5
Interest on Capital deposited by Companies	56	140	...	1,649	1,313	...	86,750	6
Guaranteed Companies:								
Surplus Profits, Land and Supervision .	57	141	2,43,474	...	82,287	66,364	1,87,171	7
Interest	54A	136	1,24,895	...	...	...	...	8
Subsidized Companies: Land, etc. . .	59A	142	...	...	...	2,096	3,16,037	9
Miscellaneous Railway Expenditure . .	60	143	4,29,868	1,36,362	81,923	6,183	87,141	10
TOTAL .			8,62,58,232	1,01,78,869	78,97,842	20,19,581	1,86,38,490	11
Irrigation:								
Major Works:								
Working Expenses	62	147	...	...	30,312	...	10,68,355	12
Interest on Debt	29	63	88,53,531	...	...	...	24,53,324	13
Minor Works and Navigation . . .	65	161	2,42,411	98,889	15,37,448	...	16,11,803	14
TOTAL .			90,95,942	98,889	15,67,760	...	51,33,482	15
Other Public Works:								
Military Works	67	173	1,41,14,274	19,652	8,41,200	68,723	83,671	16
Civil Works	67	173	17,65,553	29,29,648	1,00,15,321	24,27,446	1,16,80,042	17
Construction of Railways charged to Provincial or Local Revenues . . .	68	196	...	...	...	*−834*	...	18
TOTAL .			1,58,79,827	29,49,300	1,08,56,521	24,95,335	1,17,63,713	19
Army Services:								
Army:								
Effective	69	198	10,40,99,756	...	...	...	...	20
Non-Effective	69	198	50,96,583	...	...	...	...	21
TOTAL .			10,91,96,339	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			26,32,65,160	2,32,18,829	5,13,46,381	1,06,03,814	11,14,82,325	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year	74	219	23,020	...	...	11,65,036	10,71,643	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	74	219	...	*6,540*	*32,59,557*	...	...	25
Total Expenditure charged against Revenue .			26,32,88,180	2,32,12,289	4,80,86,824	1,17,68,850	11,25,53,968	26
Railway and Irrigation Capital not charged to Revenue:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	75	222	1,59,77,894	*−86,671*	...	67,81,346	68,07,426	27
Irrigation Works	75	222	...	...	16,49,523	...	*−10,833*	28
TOTAL .			1,59,77,894	−86,671	16,49,523	67,81,346	67,96,593	29

(*b*) From 1st October 1902.

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1903—*continued.*

Number of Item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Berar. (b)	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	3,84,57,773	2,25,84,395	54,67,279	4,39,02,550	6,44,55,126	35,52,618	34,43,06,128	22,953,742	6,360,355	29,314,097
2	1,20,56,859	2,42,93,882	...	99,58,471	2,74,07,747	...	14,74,08,163	9,827,211	...	9,827,211
3	...	...	...	...	...	...	4,72,77,981	3,151,865	1,143,504	4,295,369
4	...	...	...	...	...	...	...	...	2,999,218	(a)2,999,218
5	4,03,311	...	...	49,389	...	...	26,23,016	174,868	218,884	3 93,752
6	1,67,898	...	...	46,346	6	...	3,03,962	20,264	1,150,225	1,170,489
7	1,42,578	...	...	1,83,296	3,33,198	...	12,38,368	82,558	...	82,558
8	...	...	...	...	...	...	1,24,895	8,326	1,026,892	1,035,218
9	27,579	2,75,247	...	9,385	2,850	...	6,33,194	42,213	...	42,213
10	—31,481	02,641	...	52,314	58,896	...	8,83,847	58,923	...	58,923
11	1,27,66,744	2,46,31,770	...	1,02,99,201	2,78,02,697	...	20,04,93,426	13,366,228	6,538,723	19,904,951
12	31,90,764	45,75,586	80,111	14,72,943	9,01,087	...	1,13,19,158	754,610	...	754,610
13	32,29,712	...	...	...	...	...	1,45,36,567	969,105	...	969,105
14	4,58,714	11,45,852	40,515	46,23,309	29,85,237	...	1,27,44,178	849,612	1,917	851,529
15	68,79,190	57,21,438	1,20,626	60,96,252	38,86,324	...	3,85,99,903	2,573,327	1,917	2,575,244
16	21,693	1,03,742	...	74,576	1,72,026	11,365	1,55,10,922	1,034,062	62,607	1,096,669
17	81,88,409	57,92,470	20,36,209	80,62,680	71,31,503	5,43,979	6,05,73,260	4,038,217	107,562	4,145,779
18	...	...	...	8,20,726	...	...	8,19,892	54,659	...	54,659
19	82,10,102	58,96,212	20,36,209	89,57,982	73,03,529	5,55,344	7,69,04,074	5,126,938	170,169	5,297,107
20	...	...	...	2,95,40,814	3,73,58,433	...	17,09,99,003	11,399,934	2,926,858	14,326,792
21	...	...	...	31,78,992	15,61,440	...	98,37,015	655,801	2,363,799	3,019,600
22	...	...	...	3,27,19,806	3,89,19,873	...	18,08,36,018	12,055,735	5,290,657	17,346,392
23	6,63,13,809	5,88,33,815	76,24,114	10,19,75,791	14,23,67,549	41,07,962	84,11,39,549	56,075,970	18,361,821	74,437,791
24	2,05,125	11,60,463	...	3,54,025	...	3,02,586	42,81,898	285,460	...	285,460
25	...	...	*4,088*	...	*20,98,088*	...	*53,68,273*	*357,885*	...	*357,885*
26	6,65,18,934	5,99,94,278	76,20,026	10,23,29,816	14,02,69,461	44,10,548	84,00,53,174	56,003,545	18,361,821	74,365,366
27	62,27,608	16,03,424	...	63,93,525	18,15,308	...	4,55,19,860	3,034,657	1,529,344	4,564,001
28	7,15,651	35,50,023	...	7,58,847	16,99,462	...	83,62,673	557,512	6,679	564,191
29	69,43,259	51,53,447	...	71,52,372	35,14,770	...	5,38,82,533	3,592,169	1,536,023	5,128,192

(a) According to actuarial calculation, the Annuities payable in respect of the year 1902-1903, include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity	1,67,420
Eastern Bengal Railway Annuity	10,710
Scinde, Punjab and Delhi Railway Annuity	66,599
Great Indian Peninsula Railway Annuity	359,452
	610,181

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, *viz.*—			
Land Revenue	...	148	148
Opium	4,446	...	4,446
Salt	142	...	142
Stamps	31,898	...	31,898
Excise	9	...	9
Provincial Rates	...	...	...
Customs	145	...	145
Assessed Taxes	...	...	...
Forest	102	1,726	1,828
Registration	...	...	...
TOTAL	36,742	1,874	38,616
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,003,159	3,003,159
Interest on other Obligations	...	224	224
TOTAL	...	3,003,383	3,003,383
Post Office	47,915	52,000	99,915
Telegraph	150,862	112,095	262,957
Mint	8,351	46	8,397
Salaries and Expenses of Civil Departments:			
General Administration	20,411	231,063	251,474
Law and Justice	65	210	275
Police	...	1,675	1,675
Marine (including River Navigation)	74,894	173,020	247,914
Education	...	1,882	1,882
Ecclesiastical	...	646	646
Medical	...	8,414	8,414
Political	246	7,003	7,249
Scientific and other Minor Departments	16,276	17,181	33,457
TOTAL	111,892	441,094	552,986
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	12,590	12,590
Civil Furlough and Absentee Allowances	...	244,026	244,026
Superannuation Allowances and Pensions	...	2,006,754	2,006,754
Stationery and Printing	94,939	7,409	102,348
Miscellaneous	...	25,458	25,458
TOTAL	94,939	2,296,237	2,391,176
Famine Relief and Insurance:			
Famine Relief	...	...	...
Construction of Protective Irrigation Works	1,044	1,881	2,925
TOTAL	1,044	1,881	2,925
Carried forward	451,745	5,908,610	6,360,355

in ENGLAND, for the Year ended 31st March 1903.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	451,745	5,908,610	6,360,355
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,143,504	1,143,504
Annuities in purchase of Railways	...	2,999,218	2,999,218
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies	...	1,150,225	1,150,225
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	1,026,892	1,026,892
Subsidized Companies: Land, etc.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	6,538,723	6,538,723
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,917	...	1,917
TOTAL	1,917	...	1,917
Other Public Works:			
Military Works	62,607	...	62,607
Civil Works	6,822	100,740	107,562
TOTAL	69,429	100,740	170,169
Army Services:			
Army:			
Effective	1,290,949	1,635,909	2,926,858
Non-Effective	...	2,363,799	2,363,799
TOTAL	1,290,949	3,999,708	5,290,657
Total Expenditure charged against Revenue £	1,814,040	16,547,781	18,361,821
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,281,099	248,245	1,529,344
Irrigation Works	6,679	...	6,679
TOTAL £	1,287,778	248,245	1,536,023

No. 5.—ACCOUNT of the REVENUE in *India* in the three

[Rupees converted into £

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue:				
Land Revenue	9,542,546	8,681,888	212,411	18,436,845
Opium	4,498,438	...	...	4,498,438
Salt	6,110,822	73,583	...	6,184,405
Stamps	927,282	2,546,429	...	3,473,711
Excise	3,061,078	1,365,036	528	4,426,642
Provincial Rates	4,586	472,045	2,270,759	2,747,390
Customs	3,943,498	34,138	...	3,977,636
Assessed Taxes	784,600	618,892	6,936	1,410,428
Forest	676,523	621,580	...	1,298,103
Registration	159,743	153,844	...	313,587
Tributes from Native States	613,715	...	...	613,715
TOTAL	30,322,831	14,567,435	2,490,634	47,380,900
Interest	587,073	114,214	9,065	710,352
Post Office	1,424,470	1,883	3,582	1,429,935
Telegraph	870,806	...	...	870,806
Mint	411,206	...	...	411,206
Receipts by Civil Departments:				
Law and Justice	37,505	440,385	1,781	479,671
Police	13,465	157,162	136,887	307,514
Marine	52,895	120,259	4	173,158
Education	3,419	102,486	76,340	182,245
Medical	445	45,480	29,234	75,159
Scientific and other Minor Departments	13,630	71,648	17,386	102,664
TOTAL	121,359	937,420	261,632	1,320,411
Miscellaneous:				
Receipts in aid of Superannuation, etc.	84,792	33 918	16	118,726
Stationery and Printing	20,259	39,236	197	59,692
Exchange	31,571	...	...	31,571
Miscellaneous	77,613	134,244	119,610	331,467
TOTAL	214,235	207,398	119,823	541,456
Carried forward	33,951,980	15,828,350	2,884,736	52,665,066

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1903.
at R15=£1.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward .	33,951,980	15,828,350	2,884,736	52,665,066
Railways:				
State Railways (Gross Receipts) . . .	19,109,404	5,898	22,124	19,137,426
Guaranteed Companies (Net Traffic Receipts) .	946,182	...	...	946,182
Subsidized Companies (Repayment of Advances of Interest.)	32,192	...	...	32,192
TOTAL .	20,087,778	5,898	22,124	20,115,800
Irrigation:				
Major Works:				
Direct Receipts	1,300,061	516,207	...	1,816,268
Portion of Land Revenue due to Irrigation .	814,393	...	...	814,393
Minor Works and Navigation	49,502	84,388	4,439	138,329
TOTAL .	2,163,956	600,595	4,439	2,768,990
Other Public Works:				
Military Works	38,301	...	...	38,301
Civil Works	19,133	154,092	246,736	419,961
TOTAL .	57,434	154,092	246,736	458,262
Receipts by Military Department:				
Army:				
Effective	654,523	...	...	654,523
Non-Effective	77,469	...	...	77,469
TOTAL .	731,992	...	...	731,992
GRAND TOTAL REVENUE £	56,993,140	16,588,935	3,158,035	76,740,110

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three

[Rupees converted into £

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	216,673	53,453	4,650	274,776
Assignments and Compensations	329,383	677,569	...	1,006,952
Charges in respect of collection, *viz.*—				
Land Revenue	141,397	2,039,766	728,169	2,909,332
Opium (including cost of Production)	1,644,037	...	...	1,644,037
Salt (including cost of Production)	319,695	26,054	...	345,749
Stamps	*—13,848*	91,258	...	77,410
Excise	127,058	62,117	...	189,175
Provincial Rates	...	7,504	34,378	41,882
Customs	58,979	102,211	...	161,190
Assessed Taxes	12,105	11,951	94	24,150
Forest	400,189	349,766	...	749,955
Registration	87,253	84,592	...	171,845
TOTAL	3,322,921	3,506,241	767,291	7,596,453
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,682,284*	114,375	...	*—1,567,909*
Interest on other Obligations	394,497	...	2,714	397,211
TOTAL	*—1,287,787*	114,375	2,714	*—1,170,698*
Post Office	1,156,184	39,210	51,469	1,246,863
Telegraph	646,785	...	...	646,785
Mint	415,617	...	..	415 617
Salaries and Expenses of Civil Departments:				
General Administration	516,911	670,264	76,965	1,264,140
Law and Justice	182,003	2,758,508	23	2,940,534
Police	131,423	2,600,067	286,579	3,018,069
Marine (including River Navigation)	130,297	134,390	3,364	268,051
Education	21,899	728,511	545,372	1,295,782
Ecclesiastical	110,377	...	...	110,377
Medical	40,143	651,441	260,541	952,125
Political	763,111	49,081	25	812,217
Scientific and other Minor Departments	289,053	151,267	34,642	474,962
TOTAL	2,185,217	7,743,529	1,207,511	11,136,257
Miscellaneous Civil Charges:				
Territorial and Political Pensions	258,015	...	...	258,015
Civil Furlough and Absentee Allowances	365	...	...	365
Superannuation Allowances and Pensions	72,584	726,985	9,196	808,765
Stationery and Printing	68,242	389,157	10,991	468,390
Miscellaneous	177,599	329,045	60,635	567,279
TOTAL	576,805	1,445,187	80,822	2,102,814
Carried forward	7,015,742	12,848,542	2,109,807	21,974,091

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1903.
at R15=£1.]

HEADS OF EXPENDITURE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	7,015,742	12,848,542	2,109,807	21,974,091
Famine Relief and Insurance:				
Famine Relief	321,388	102	19	321,509
Protective Works, Railway	1,625	...	...	1,625
Construction of Protective Irrigation Works	91,817	...	...	91,817
Reduction or Avoidance of Debt	564,700	...	...	564,700
TOTAL	979,530	102	19	979,651
Railway Revenue Account:				
State Railways:				
Working Expenses	9,810,888	5,537	10,786	9,827,211
Interest on Debt	3,151,865	...	...	3,151,865
Interest Chargeable against Companies on Advances	171,575	...	3,293	174,868
Interest on Capital deposited by Companies	17,174	...	3,090	20,264
Guaranteed Companies:				
Surplus Profits, Land and Supervision	82,558	...	...	82,558
Interest	8,326	...	...	8,326
Subsidized Companies: Land, etc.	42,074	139	...	42,213
Miscellaneous Railway Expenditure	52,640	5,696	587	58,923
TOTAL	13,337,100	11,372	17,756	13,366,228
Irrigation:				
Major Works:				
Working Expenses	478,862	275,748	...	754,610
Interest on Debt	590,235	378,870	...	969,105
Minor Works and Navigation	285,240	559,962	4,410	849,612
TOTAL	1,354,337	1,214,580	4,410	2,573,327
Other Public Works:				
Military Works	1,034,062	...	...	1,034,062
Civil Works	480,069	2,347,103	1,211,045	4,038,217
Construction of Railways charged to Provincial or Local Revenues	...	—56	54,715	54,659
TOTAL	1,514,131	2,347,047	1,265,760	5,126,938
Army Services:				
Army:				
Effective	11,399,934	...	...	11,399,934
Non-Effective	655,801	...	...	655,801
TOTAL	12,055,735	...	...	12,055,735
TOTAL	36,256,575	16,421,643	3,397,752	56,075,970
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	177,387	136,941	314,328
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*386,092*	*661*	*386,753*
GRAND TOTAL EXPENDITURE £	36,256,575	16,212,938	3,534,032	56,003,545

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1903.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Berar (a)	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R		R	£
Principal Heads of Revenue:													
Land Revenue	12,31,220	12,38,182	1,09,77,428	5,36,368	3,04,71,178	4,39,30,466	76,45,190	16,63,131	3,18,45,836	65,90,808	70,08,388	14,31,38,195	9,542,546
Opium	73	2,40,508	4,42,003	4,33,169	5,57,70,823	5,51,106	73,117	6,766	...	99,59,011	...	6,74,76,576	4,498,438
Salt	1,97,31,548	...	9,15,099	...	2,67,94,565	...	...	...	2,02,16,690	2,40,04,430	...	9,16,62,332	6,110,822
Stamps	3,45,759	3,65,286	6,58,464	2,56,051	48,92,610	20,11,724	9,87,436	3,89,194	20,62,119	14,98,456	4,42,136	1,39,09,235	927,282
Excise	10,88,493	16,90,584	38,43,307	21,90,056	78,93,957	62,42,806	20,06,432	1,92,682	1,17,13,279	81,40,401	9,14,176	4,59,16,173	3,061,078
Provincial Rates	5	...	...	...	..	...	...	68,790	...	...	...	68,795	4,586
Customs	13,035	1,21,664	1,28,98,731	...	1,77,92,163	60,988	3,031	...	48,80,971	2,33,72,929	8,956	5,91,52,468	3,943,498
Assessed Taxes	15,52,170	1,90,587	6,45,090	1,64,242	30,12,050	13,57,213	8,81,034	1,14,923	16,60,182	21,73,807	17,705	1,17,69,003	784,600
Forest	5,55,782	7,58,602	33,69,527	2,90,100	6,28,124	10,12,662	7,93,204	1,01,123	13,06,909	11,64,578	1,67,223	1,01,47,834	676,523
Registration	17,514	43,572	69,595	35,457	8,45,383	2,23,652	1,06,649	30,711	7,18,922	2,64,434	40,243	23,96,132	159,743
Tributes from Native States	22,13,689	2,89,200	4,24,754	50,300	...	...	3,07,120	...	45,07,902	14,12,763	...	92,05,728	613,715
TOTAL	2,67,49,288	49,38,185	3,42,43,998	39,55,743	14,81,00,853	5,53,90,617	1,28,03,213	25,67,320	7,89,12,810	7,85,81,617	85,98,827	45,48,42,471	30,322,831
Interest	52,91,281	6,400	...	428	14,55,725	...	8,454	7,480	3,73,104	16,47,244	15,986	88,06,102	587,073
Post Office	2,13,52,850	...	...	...	...	...	...	14,203	...	...	...	2,13,67,053	1,424,470
Telegraph	1,30,62,086	...	...	...	...	...	...	...	...	...	...	1,30,62,086	870,806
Mint	5,64,378	...	...	...	...	...	...	...	...	56,03,705	...	61,68,083	411,206
Receipts by Civil Departments:													
Law and Justice	3,87,893	...	...	...	...	...	...	1,28,724	...	...	45,952	5,62,569	37,505
Police	48,274	...	...	...	...	...	...	1,04,809	...	...	48,892	2,01,975	13,465
Marine	7,93,420	...	...	...	...	...	...	...	...	...	...	7,93,420	52,895
Education	21,195	...	...	...	...	...	...	54	...	...	30,030	51,279	3,419
Medical	1,787	...	...	...	...	...	...	4,583	...	...	316	6,686	445
Scientific and other Minor Departments	2,03,876	...	...	...	...	...	...	190	...	...	387	2,04,453	13,630
TOTAL	14,56,445	...	...	...	...	...	...	2,38,360	...	...	1,25,577	18,20,382	121,359

Miscellaneous:													
Receipts in aid of Superannuation, etc	5,34,974	42,701	63,474	12,773	1,63,553	1,40,536	71,577	8,676	1,02,091	1,10,975	20,552	12,71,882	84,792
Stationery and Printing	1,31,972	565	...	2,998	1,01,074	46,192	8,656	5,101	1,042	778	5,497	3,03,875	20,259
Exchange	4,73,568	...	...	...	...	...	...	...	...	...	...	4,73,568	31,571
Miscellaneous	4,48,968	1,69,919	33,678	8,710	48,557	58,763	10,900	1,51,820	29,858	1,44,833	58,186	11,64,192	77,613
TOTAL	15,89,482	2,13,185	97,152	24,481	3,13,184	2,45,491	91,133	1,65,597	1,32,991	2,56,586	84,235	32,13,517	214,235
Railways:													
State Railways (Gross Receipts)	9,27,82,856	1,52,12,794	1,26,67,364	21,10,110	2,93,07,625	2,42,45,339	4,18,16,329	...	1,78,45,399	5,06,53,234	...	28,66,41,050	19,109,404
Guaranteed Companies (Net Traffic Receipts)	1,41,92,735	...	...	...	...	...	...	...	...	...	...	1,41,92,735	946,182
Subsidized Companies (Repayment of Advances of Interest.)	...	...	...	...	...	...	...	...	4,82,880	...	...	4,82,880	32,192
TOTAL	10,69,75,591	1,52,12,794	1,26,67,364	21,10,110	2,93,07,625	2,42,45,339	4,18,16,329	...	1,83,28,279	5,06,53,234	...	30,13,16,665	20,087,778
Irrigation:													
Major Works:													
Direct Receipts	...	...	17,803	...	...	26,60,788	1,51,50,499	4,82,394	3,89,587	7,99,842	...	1,95,00,913	1,300,061
Portion of Land Revenue due to Irrigation	...	...	4,619	...	...	13,35,980	15,06,050	47,284	76,72,478	16,49,478	...	1,22,15,889	814,393
Minor Works and Navigation	20,906	...	...	...	...	...	3,61,647	1,53,755	...	2,06,231	...	7,42,539	49,502
TOTAL	20,906	...	22,422	...	...	39,96,768	1,70,18,196	6,83,433	80,62,065	26,55,551	...	3,24,59,341	2,163,956
Other Public Works:													
Military Works	4,69,974	9	79,479	7,517	1,416	1,439	349	...	3,609	10,723	...	5,74,515	38,301
Civil Works	64,686	...	...	...	930	...	91,798	1,19,018	...	...	10,572	2,87,004	19,133
TOTAL	5,34,660	9	79,479	7,517	2,346	1,439	92,147	1,19,018	3,609	10,723	10,572	8,61,519	57,434
Receipts by Military Department:													
Army:													
Effective	59,24,200	...	...	...	...	...	...	...	16,57,542	22,36,105	...	98,17,847	654,523
Non-Effective	6,64,895	...	...	...	...	...	...	...	2,34,688	2,62,451	...	11,62,034	77,469
TOTAL	65,89,095	...	...	...	...	...	...	...	18,92,230	24,98,556	...	1,09,79,881	731,992
TOTAL IMPERIAL REVENUE	18,41,86,062	2,03,70,573	4,71,10,415	60,98,279	17,91,79,733	8,38,79,654	7,18,29,472	27,95,411	10,77,05,088	14,19,07,216	88,35,197	85,48,97,100	56,993,140

(a) From 1st October 1902.

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1903.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Berar (*a*).	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.
Direct Demands on the Revenues:	R	R	R	R	R	R	R		R	R		R	£
Refunds and Drawbacks	38,377	17,683	3,97,433	8,560	7,80,761	61,771	45,508	13,553	1,95,539	16 80,424	10,493	32,50,102	216,673
Assignments and Compensations	31,14,053	46,225	1,237	47,526	1,23,892	87,462	1,22,734	23,549	10,79,421	2,91,920	2,723	49,40,742	329,383
Charges in respect of Collection, *viz.*—													
Land Revenue	4,82,889	...	...	...	7,06,989	...	...	5,99,210	...	...	3,31,874	21,20,962	141,397
Opium (including cost of Production)	12,017	...	...	...	2,46,19,283	...	...	...	...	29,253	...	2,46,60,553	1,644,037
Salt (including cost of Production)	10,33,658	...	5,659	...	3,06,995	...	...	...	17,28,470	17,20,645	...	47,95,427	319,695
Stamps	*—7,02,104*	10,577	17,001	10,985	1,82,229	57,921	41,158	19,447	81,666	54,756	18,637	*—2,07,727*	*—13,848*
Excise	26,229	38,453	3,17,834	11,845	3,87,764	59,724	48,531	7,251	7,30,573	2,66,066	11,604	19,05,874	127,058
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	8,84,678	...	8,84,678	58,979
Assessed Taxes	1,492	...	19,814	718	1,00,593	149	5,320	828	15,881	36,785	...	1,81,580	12,105
Forest	5,96,096	5,75,570	14,45,132	1,63,750	3,19,007	5,06,999	4,80,047	54,085	9,17,776	8,38,221	1,06,149	60,02,832	400,189
Registration	6,599	21,925	22,577	18,404	4,76,315	1,12,762	44,965	8,242	4,36,183	1,35,745	25,075	13,08,792	87,253
TOTAL	46,09,306	7,10,433	22,26,687	2,61,788	2,80,03,828	8,86,788	7,88,263	7,26,165	51,85,509	59,38,493	5,06,555	4,98,43,815	3,322,921
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	*—2,52,34,387*	...	...	...	...	125	...	...	...	...	...	*—2,52,34,262*	*—1,682,284*
Interest on other Obligations	46,34,684	2,427	1,857	313	77,867	7,57,831	1,87,493	670	20,982	2,33,147	191	59,17,462	394,497
TOTAL	*—2,05,09,703*	2,427	1,857	313	77,867	7,57,956	1,87,493	670	20,982	2,33,147	191	*—1,93,16,800*	*—1,287,787*
Post Office	1,72,99,402	...	...	...	...	...	...	35,127	...	...	8,225	1,73,42,754	1,156,184
Telegraph	97,01,776	...	...	...	...	...	...	...	...	...	...	97,01,776	646,785
Mint	11,80,552	...	...	...	...	...	...	...	...	50,53,706	...	62,34,258	415,617
Salaries and Expenses of Civil Departments:													
General Administration	55,57,281	67,337	2,64,658	53,120	2,65,163	2,53,201	2,05,992	2,20,275	2,84,895	4,23,336	1,58,397	77,53,655	516,911
Law and Justice	19,57,355	...	...	...	...	...	...	5,83,291	...	...	1,89,392	27,30,038	182,003
Police	6,04,597	...	...	...	...	...	...	10,67,105	...	...	2,99,635	19,71,337	131,423
Marine (including River Navigation)	19,54,456	...	...	...	...	...	...	...	...	...	...	19,54,456	130,297
Education	2,01,814	...	...	...	...	...	...	29,937	...	...	96,742	3,28,493	21,899
Ecclesiastical	1,71,090	45,039	92,362	19,841	2,02,803	2,43,951	1,88,173	32,355	3,39,154	3,20,278	606	16,55,652	110,377
Medical	4,27,296	...	...	...	...	...	...	76,843	...	...	98,005	6,02,144	40,143
Political	74,22,952	...	3,76,660	...	60,856	1,17,367	7,02,070	20,97,867	14,185	6,54,709	...	1,14,46,666	763,111
Scientific and other Minor Departments	40,05,338	25,180	35,346	3,976	82,512	27,712	68,276	10,276	26,468	40,310	10,409	43,35,803	289,053
TOTAL	2,23,02,179	1,37,556	7,69,026	76,937	6,11,334	6,42,231	11,64,511	41,17,949	6,64,702	14,38,633	8,53,186	3,27,78,244	2,185,217

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,37,022	2,17,986	1,26,939	8,140	10,63,362	8,86,686	2,05,993	74,927	5,96,006	5,52,739	429	38,70,229	258,015
Civil Furlough and Absentee Allowances	3,127	...	...	...	590	648	112	...	1	1,002	...	5,480	365
Superannuation Allowances and Pensions	6,29,858	4,234	3,173	1,577	30,555	37,835	16,081	99,810	34,623	55,786	1,66,226	10,88,758	72,584
Stationery and Printing	*—24,66,001*	...	...	...	27,97,093	...	...	56,346	75,725	5,01,795	58,674	10,23,632	68,242
Miscellaneous	6,48,477	6,419	46,545	31,566	46,665	73,040	36,749	25,626	61,032	80,983	16,06,878	26,63,980	177,599
TOTAL	*—10,47,517*	2,28,639	1,76,657	41,283	39,47,265	9,98,209	2,58,935	2,56,709	7,67,387	11,92,305	18,32,207	86,52,079	576,805
Famine Relief and Insurance:													
Famine Relief	5,79,737	2,25,023	...	...	...	...	16,515	...	...	39,99,275	265	48,20,816	321,388
Protective Works Railways	...	...	...	...	...	...	...	...	24,375	...	...	24,375	1,625
Construction of Protective Irrigation Works	1,45,432	1,81,541	...	...	3,59,039	43,500	310	28,471	2,52,490	3,66,473	...	13,77,256	91,817
Reduction or Avoidance of Debt	84,70,500	...	...	...	...	...	...	...	...	...	...	84,70,500	564,700
TOTAL	91,95,669	4,06,564	...	...	3,59,039	43,500	16,825	28,471	2,76,865	43,65,748	266	1,46,92,947	979,530
Railway Revenue Account:													
State Railways:													
Working Expenses	3,81,82,014	78,76,202	77,32,319	18,61,892	1,79,55,731	1,20,56,859	2,42,93,882	...	97,96,674	2,74,07,747	...	14,71,63,320	9,810,888
Interest on Debt	4,72,77,981	...	...	...	...	...	...	...	...	...	...	4,72,77,981	3,151,865
Interest chargeable against Companies on Advances	...	21,64,656	...	...	5,660	4,03,311	...	...	...	...	...	25,73,627	171,575
Interest on Capital deposited by Companies	...	1,649	1,313	...	86,750	1,67,898	...	...	...	6	...	2,57,616	17,174
Guaranteed Companies:													
Surplus Profits, Land and Supervision	2,43,474	...	82,287	66,364	1,87,171	1,42,578	...	...	1,83,296	3,33,198	...	12,38,368	82,558
Interest	1,24,895	...	...	...	...	...	...	...	...	...	...	1,24,895	8,326
Subsidized Companies: Land, &c.	...	...	...	...	3,16,037	27,579	2,75,247	...	9,385	2,850	...	6,31,098	42,074
Miscellaneous Railway Expenditure	4,29,868	1,36,362	1,501	6,183	87,141	*—31,481*	62,641	...	38,486	58,896	...	7,89,597	52,640
TOTAL	8,62,58,232	1,01,78,869	78,17,420	19,34,439	1,86,38,490	1,27,66,744	2,46,31,770	...	1,00,27,841	2,78,02,697	...	20,00,56,502	13,337,100
Irrigation:													
Major Works:													
Working Expenses	...	...	30,312	...	...	1,22,892	45,75,586	80,111	14,72,943	9,01,087	...	71,82,931	478,862
Interest on Debt	88,53,531	...	...	...	...	...	...	...	...	...	...	88,53,531	590,235
Minor Works and Navigation	2,42,411	...	...	...	...	...	10,26,966	37,206	...	29,72,015	...	42,78,598	285,240
TOTAL	90,95,942	...	30,312	...	...	1,22,892	56,02,552	1,17,317	14,72,943	38,73,102	...	2,03,15,060	1,354,337
Other Public Works:													
Military Works	1,41,14,274	19,652	8,41,200	68,723	83,671	21,693	1,03,742	...	74,576	1,72,026	11,365	1,55,10,922	1,034,062
Civil Works	17,09,382	24,764	...	25,746	12,53,767	3,16,611	9,48,710	19,73,672	84,727	4,44,229	4,19,438	72,01,046	480,069
Construction of Railways charged to Provincial or Local Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,58,23,656	44,416	8,41,200	94,469	13,37,438	3,38,304	10,52,452	19,73,672	1,59,303	6,16,255	4,30,803	2,27,11,968	1,514,131
Army Services:													
Army:													
Effective	10,40,99,756	...	...	...	...	...	...		2,95,40,814	3,73,58,433	...	17,09,99,003	11,399,934
Non-Effective	50,96,583	...	...	...	...	...	...		31,78,992	15,61,440	...	98,37,015	655,801
TOTAL	10,91,96,339	...	...	...	...	...	...	...	3,27,19,806	3,89,19,873	...	18,08,36,018	12,055,735
TOTAL IMPERIAL EXPENDITURE	26,30,15,833	1,17,08,904	1,18,63,159	24,09,229	5,29,75,261	1,65,56,624	3,37,02,801	72,56,080	5,12,95,338	8,94,33,959	36,31,433	54,38,48,621	36,256,575

(a) From 1st October 1902.

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1903.

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay, including Sindh.	Berar.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R		R	£
Principal Heads of Revenue:													
Land Revenue	...	66,73,191	2,23,86,047	59,21,685	1,06,78,344	1,88,06,393	1,38,79,792	...	1,88,81,215	3,30,01,645	...	13,02,28,312	8,681,888
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	9,15,100	...	...	...	...	...	99,417	89,220	...	11,03,737	73 583
Stamps	...	10,95,856	19,75,394	7,68,153	1,46,77,828	60,35,172	29,62,307	...	61,86,355	41,95,367	...	3,81,96,432	2,546,429
Excise	...	5,63,527	19,21,653	7,30,018	78,93,957	20,80,935	6,68,810	...	39,04,155	27,12,484	...	2,04,75,539	1,365,036
Provincial Rates	...	1,21,870	...	...	49,73,996	13,17,712	5,67,101	...	...	...	...	70,80,679	472,045
Customs	...	...	1,07,145	...	2,28,267	...	...	...	83,090	93,568	...	5,12,070	34,138
Assessed Taxes	...	1,79,517	6,02,730	1,54,896	29,26,093	12,87,093	7,28,984	...	14,79,693	19,24,380	...	92,83,386	618,892
Forest	...	7,58,603	33,69,526	2,90,100	6,28,123	10,12,662	7,93,204	...	13,06,910	11,64,578	...	93,23,706	621,580
Registration	...	43,573	69,596	35,458	8,45,383	2,23,653	1,06,649	...	7,18,922	2,64,435	...	23,07,669	153,844
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	95,36,137	3,13,47,191	79,00,310	4,28,51,991	3,07,63,620	1,97,06,847	...	3,26,59,757	4,37,45,677	.....	21,85,11,530	14,567,435
Interest	...	96,699	30,340	2,025	3,47,632	3,87,224	2,37,673	...	2,26,602	3,85,013	...	17,13,208	114,214
Post Office	...	28,238	...	...	...	...	1	...	6	...	...	28,245	1,883
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	3,37,505	8,76,963	1,19,427	20,19,184	8,76,553	4,85,794	...	12,83,577	6,06,779	...	66,05,782	440,385
Police	...	18,314	2,24,948	1,09,805	2,15,858	1,39,018	6,48,359	...	5,63,944	4,37,189	...	23,57,435	157,162
Marine	...	...	4,65,838	58	12,73,632	...	...	...	36	64,325	...	18,03,889	120,259
Education	...	41,809	62,074	66,052	7,08,909	1,26,827	31,035	...	2,11,902	2,88,675	...	15,37,283	102,485
Medical	...	14,634	46,426	10,751	2,23,687	32,843	39,092	...	1,10,214	2,04,549	...	6,82,196	45,480
Scientific and other Minor Departments.	...	22,556	3,584	123	2,64,841	1,00,694	43,355	...	6,08,782	30,781	...	10,74,716	71,648
TOTAL	...	4,34,818	16,79,833	3,06,216	47,06,111	12,75,935	12,47,635	...	27,78,455	16,32,298	...	1,40,61,301	937,420

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	18,520	36,555	5,922	90,657	24,969	59,670	...	62,455	2,10,025	...	5,08,773	33,918
Stationery and Printing	...	15,864	41,318	2,437	1,37,910	1,56,880	66,583	...	90,936	76,619	...	5,88,547	39,236
Miscellaneous	...	1,06,484	97,480	14,242	9,75,078	2,06,153	2,72,796	...	2,55,154	86,265	...	20,13,652	134,244
TOTAL	...	1,40,868	1,75,353	22,601	12,03,645	3,88,002	3,99,049	...	4,08,545	3,72,909	...	31,10,972	207,398
Railways:													
State Railways (Gross Receipts)	...	...	...	88,476	...	...	...	...	...	...	...	88,476	5,898
Guaranteed Companies (Net Traffic Receipts.)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest.)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	88,476	...	...	...	...	...	...	...	88,476	5,898
Irrigation:													
Major Works:													
Direct Receipts	...	...	...		21,21,308	56,21,798	...	...	...	...	...	77,43,106	516,207
Portion of Land Revenue due to Irrigation.	...	...	...		...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	2	1,26,183		6,61,448	2.35,457	45,051	...	1,54,190	42,584	...	12,65,815	84,388
TOTAL	...	2	1 26,183	...	27,82,756	58,57,255	45,951	...	1,54,190	42,584	...	90,08,921	600,595
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	61,095	2,84,634	96,618	4,99,657	3,14,610	2,85,600	...	1,77,487	5,91,675	...	23,11,376	154,092
TOTAL	...	61,095	2,84,634	96,618	4,99,657	3,14,610	2,85,600	...	1,77,487	5.91,675	...	23,11,376	154,092
Receipts by Military Department:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	1,02,97,857	3,36,43,534	84,16,246	5,23,91,792	3,89,86,646	2,19,22,756	...	3,64,05,042	4,67,70,156	...	24,88,34,029	16,588,935

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1903.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Berar.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R		R	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	20,289	83,873	12,339	2,30,650	91,714	62,638	...	1,28,497	1,71,791	...	8,01,791	53,453
Assignments and Compensations	...	4,156	...	...	1,58,514	2,54,205	...	...	...	97,46,662	...	1,01,63,537	677,569
Charges in respect of Collection, *viz.*—													
Land Revenue	...	12,47,370	55,73,338	9,89,605	38,16,057	44,82,450	26,28,175	...	53,59,831	64,99,667	...	3,05,96,493	2,039,766
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	5,659	...	...	...	...	...	3,85,152	...	...	3,90,811	26,054
Stamps	...	31,732	51,002	32,954	5,46,686	1,73,763	1,23,476	...	2,44,996	1,64,267	...	13,68,876	91,258
Excise	...	12,817	1,58,917	3,948	3,87,764	19,908	16,177	...	2,43,525	88,688	...	9,31,744	62,117
Provincial Rates	...	...	...	...	1,08,445	4,112	...	...	...	...	...	1,12,557	7,504
Customs	...	...	3,65,539	...	8,96,960	...	...	...	2,70,666	...	...	15,33,165	102,211
Assessed Taxes	...	...	19,814	717	1,00,593	148	5,321	...	15,882	36,786	...	1,79,261	11,951
Forest	...	5,75,569	14,45,131	1,63,749	3,19,007	5,06,999	4,80,048	...	9,17,776	8,38,220	...	52,46,499	349,766
Registration	...	21,926	22,577	18,405	4,76,315	1,12,762	44,966	...	4,36,182	1,35,745	...	12,68,878	84,592
TOTAL	...	19,13,859	77,25,850	12,21,717	70,40,991	56,46,061	33,60,801	...	80,02,507	1,76,81,826	...	5,25,93,612	3,506,241
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	96,525	18,840	1,373	2,01,879	3,47,033	2,19,911	...	1,82,416	6,47,654	...	17,15,631	114,375
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	96,525	18,840	1,373	2,01,879	3,47,033	2,19,911	...	1,82,416	6,47,654	...	17,15,631	114,375
Post Office	...	73,413	1,54,839	8,250	3,933	...	1,40,058	...	1,04,860	1,02,793	...	5,88,146	39,210
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments													
General Administration	...	5,76,969	12,91,496	3,53,972	22,04,569	15,63,710	10,13,120	...	12,93,626	17,56,505	...	1,00,53,967	670,264
Law and Justice	...	15,31,195	39,14,818	7,98,484	1,22,45,489	69,08,205	43,28,393	...	60,50,380	56,00,661	...	4,13,77,625	2,758,508
Police	...	15,04,685	94,25,489	17,26,170	63,22,105	52,00,500	37,46,913	...	48,77,579	61,97,567	...	3,90,01,008	2,600,067
Marine (including River Navigation)	...	...	8,36,145	70,064	10,53,891	...	...	...	17,072	38,078	...	20,15,850	134,390
Education	...	4,38,369	8,98,668	2,52,356	31,12,780	10,20,204	9,05,414	...	22,74,547	20,25,326	...	1,09,27,664	728,511
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	3,41,621	8,34,685	2,89,756	20,26,388	11,63,693	13,43,910	...	13,85,738	23,85,821	...	97,71,612	651,441
Political	...	43,053	...	1,71,096	9,381	3,600	...	...	80,894	4,28,189	...	7,36,213	49,081
Scientfic and other Minor Departments	...	93,140	1,37,011	27,273	5,70,527	2,59,032	1,83,955	...	8,02,035	1,96,035	...	22,69,008	151,267
TOTAL	...	45,29,032	1,73,38,312	36,89,171	2,75,45,130	1,61,18,944	1,15,21,705	...	1,67,81,871	1,86,28,782	...	11,61,52,947	7,743,529

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	3,87,228	4,30,940	1,26,611	24,71,941	23,32,484	12,52,397	...	17,71,914	21,31,257	...	1,00,04,772	726,985
Stationery and Printing	...	1,74,054	6,74,310	1,12,447	13,73,252	8,31,237	4,59,958	...	10,46,848	11,65,250	...	58,37,356	389,157
Miscellaneous	...	94,812	6,41,375	39,655	3,50,251	2,65,519	3,53,786	...	2,45,588	29,44,683	...	49,35,669	329,045
TOTAL	...	6,56,094	17,46,625	2,78,713	41,95,444	34,29,240	20,66,141	...	30,64,350	62,41,190	...	2,16,77,797	1,445,187
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	100	1,428	...	...	...	...	...	1,528	102
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	100	1,428	...	...	...	...	...	1,528	102
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	83,046	...	...	...	...	...	...	...	83,046	5,537
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	2,096	...	...	...	...	...	...	...	2,096	139
Miscellaneous Railway Expenditure	...	...	80,422	...	...	...	...	...	5,025	...	...	85,447	5,696
TOTAL	...	...	80,422	85,142	...	...	...	...	5,025	...	...	1,70,589	11,372
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	10,68,355	30,67,872	...	...	...	...	...	41,36,227	275,748
Interest on Debt	...	...	...	...	24,53,324	32,29,712	...	...	...	...	...	56,83,036	378,870
Minor Works and Navigation	...	98,889	15,30,478	...	16,11,374	4,58,714	76,237	...	46,10,513	13,222	...	83,99,427	559,962
TOTAL	...	98,889	15,30,478	...	51,32,053	67,56,298	76,237	...	46,10,513	13,222	...	1,82,18,690	1,214,580
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	25,82,498	87,34,355	18,23,116	57,20,194	46,64,246	40,40,444	...	32,00,457	44,41,238	...	3,52,06,548	2,347,103
Construction of Railways charged to Provincial or Local Revenues	...	...	...	*—834*	...	...	...	...	...	...	...	*—834*	*—56*
TOTAL	...	25,82,498	87,34,355	18,22,282	57,20,194	46,64,246	40,40,444	...	32,00,457	44,41,238	...	3,52,05,714	2,347,047
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	99,50,310	3,73,29,721	71,06,648	4,98,40,724	3,69,63,250	2,14,25,297	...	3,59,51,999	4,77,56,705	...	24,63,24,654	16,421,643
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	...	...	10,08,393	6,23,640	...	10,28,770	...	...	...	...	26,60,803	177,387
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*705*	*32,87,257*	...	...	*64,372*	...	...	*15,810*	*24,23,235*	...	*57,01,379*	*386,092*
TOTAL PROVINCIAL EXPENDITURE	...	99,49,005	3,40,42,464	81,15,041	5,04,64,364	3,68,98,878	2,24,54,067	...	3,59,36,189	4,53,33,470	...	24,31,94,078	16,212,938

No. 11.—ACCOUNT of the LOCAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1903.

HEADS OF REVENUE	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	(a) Berar.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
Principal Heads of Revenue:	R	R	R	R	R	R	R	R	R	R	R	R	£
Land Revenue	5,812	...	6,274	...	...	39,611	...	8,116	29,34,624	1,91,735	1	31,86,173	212,411
Opium	...	...	...		...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	7,917	...	...	...	...	...	...	...	...	...	...	7,917	528
Provincial Rates	1,60,084	9,43,114	16,80,344	6,86,458	51,38,399	92,38,154	34,95,139	2,75,790	90,37,503	28,42,951	5,63,444	3,40,61,380	2,270,759
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...	1,04,034	1,04,034	6,936
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,73,813	9,43,114	16,86,618	6,86,458	51 38,399	92,77,765	34,95,139	2,83,906	1,19,72,127	30,34,686	6,67,479	3,73,59,504	2,490,634
Interest	327	21	...	...	41,154	17,374	3,336	...	56,647	17,109	...	1,35,968	9,065
Post Office	...	...	...	...	8,841	...	12,792	32,027	...	...	70	53,730	3,582
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	7	...	...	...	...	...	...	...	24,621	...	2,083	26,711	1,781
Police	6,598	1,43,226	1,67,952	72,659	9,88,309	3,89,179	51,731	719	...	2,25,608	7,327	20,53,308	136,887
Marine	...	...	59	...	...	...	...	...	...	...	..	59	4
Education	5,947	10,617	1,113	1,422	78,887	3,95,601	1,16,613	4,243	2,75,835	2,38,370	16,464	11,45,112	76,340
Medical	35,813	4,764	665	...	51,357	2,25,105	36,962	2,002	70,301	11,541	...	4,38,510	29,234
Scientific and other Minor Departments	1,471	13,824	...	57,164	26,437	32,969	1,10,690	2,159	...	15,212	861	2,60,787	17,386
TOTAL	49,836	1,72,431	1,69,789	1,31,245	11,44,990	10,42,854	3,15,996	9,123	3,70,757	4,90,731	26,735	39,24,487	261,632

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	236	...	...	236	16
Stationery and Printing	...	...	...	...	771	...	2,185	...	...	...	...	2,956	197
Miscellaneous	23,455	36,903	5,29,360	20,879	2,16,748	27,189	1,65,425	15,236	6,64,432	13,973	80,560	17,94,160	119,610
TOTAL	23,455	36,903	5,29,360	20,879	2,17,519	27,189	1,67,610	15,236	6,64,668	13,973	80,560	17,97,352	119,823
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	3,31,866	...	...	3 31,866	22,124
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	3,31,866	...	...	3,31,866	22,124
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	18,106	...	36,333	12,142	...	...	...	66,581	4,439
TOTAL	...	...	...	...	18,106	...	36,333	12,142	...	...	...	66,581	4,439
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	..	...	...	...	...
Civil Works	24,916	53,059	1,94,364	1,04,793	6,17,906	6,10,482	3,37,515	11,512	12,33,371	5,08,847	4,271	37,01,036	246,736
TOTAL	24,916	53,059	1,94,364	1,04,793	6,17,906	6,10,482	3,37,515	11,512	12,33,371	5,08,847	4,271	37,01,036	246,736
Receipts by Military Department:													
Army:													
Effective	...	...	..	...	...	..	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	2,72,347	12,05,528	25,80,131	9,43,375	71,86,915	1,09,75,664	43,63,721	3,63,946	1,46,29,436	40,65,346	7,79,115	4,73,70,524	3,158,035

(a) From 1st October 1902.

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1903.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	(a) Berar.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	R	R	R	R	R	R	R	R	R	R	R	R	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	137	932	802	3,635	20,560	3,208	4,560	31	20,508	14,199	1,177	69,749	4,650
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—											...		
Land Revenue	83,963	5,55,860	29,166	...	8,595	33,63,511	12,60,008	1,30,722	50,19,304	4,71,401	...	1,09,22,530	728,169
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	..	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	..	...	...	...	...	...	...	...	...
Provincial Rates	...	...	70,947	3,330	3,92,350	...	...	...	...	49,042	...	5,15,669	34,378
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assesses Taxes	...	...	...	...	...	...	...	...	...	...	1,414	1,414	94
Forest	..	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	84,100	5,50,792	1,00,915	6,965	4,21,505	33,66,719	12,64,568	1,30,753	50,39,812	5,34,642	2,591	1,15,09,362	767,291
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	51	...	994	...	27,080	...	3,408	...	2,560	6,607	...	40,700	2,714
TOTAL	51	...	994	...	27,080	...	3,408	...	2,560	6,607	...	40,700	2,714
Post Office	8,419	...	1,20,854	42,110	3,62,987	1,88,091	14,886	33,852	...	...	841	7,72,040	51,469
Telegraph		...	...	...	...	..	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	..	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	2,179	42,666	18,000	2,820	3,06,150	1,18,551	1,37,240	24,485	3,23,942	1,48,821	29,628	11,54,432	76,965
Law and Justice	112	...	...	229	...	...	...	...	...	...	...	341	23
Police	40,281	77,069	31,058	906	4,03,198	32,86,923	25,211	915	...	1,94,815	1,48,311	42,98,687	286,579
Marine (including River Navigation)	..	...	40,628	...	9,838	...	...	...	...	...	...	50,466	3,364
Education	28,234	4,18,520	2,58,738	2,23,230	17,47,945	17,99,290	6,59,254	49,909	12,53,098	16,67,962	94,398	81,80,578	545,372
Ecclesiastical	...	...	...	...	...	..	...	...	...	...	...	...	...
Medical	22,071	95,627	98,398	1,35,571	3,94,553	6,69,388	4,39,361	34,243	17,77,276	2,30,915	10,710	39,08,113	260,541
Political	240	...	132	...	..	...	...	...	...	...	...	372	25
Scientific and other Minor Departments	3,757	22,991	39,545	68,831	48,790	1,07,368	1,29,172	12,679	...	79,460	7,125	5,19,628	34,642
TOTAL	96,874	6,56,783	4,66,499	4,31,587	30,00,474	59,81,520	13,90,238	1,22,231	33,54,316	23,21,973	2,90,172	1,81,12,667	1,207,511
Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	424	2,297	1,275	...	40,202	21,093	8,466	130	45,882	8,857	9,323	1,37,949	9,196
Stationery and Printing	114	5,238	...	875	47,909	5,062	18,177	1,103	71,313	10,658	4,411	1,64,860	10,991
Miscellaneous	3,174	15,970	1,75,028	27,816	59,553	23,898	1,60,009	14,119	3,37,218	48,091	44,650	9,09,526	60,635
TOTAL	3,712	23,505	1,76,303	28,691	1,47,664	50,053	1,86,652	15,352	4,54,413	67,606	58,384	12,12,335	80,822

Famine Relief and Insurance:													
Famine Relief	...	149	...	...	120	...	...	...	...	21	...	290	19
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	149	..	..	120	...	...	...	...	21	...	290	19
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	...	...	...	...	...	1,61,797	...	...	1,61,797	10,786
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	49,389	...	...	49,389	3,293
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	46,346	...	...	46,346	3,090
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	.	...	...	...	...	8,803	...	...	8,803	587
TOTAL	...	...	...	...	...	...	..	...	2,66,335	.	...	2,66,335	17,756
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	...	...	..	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	..
Minor Works and Navigation	...	...	6,970	...	429	...	42,649	3,309	12,796	...	...	66,153	4,410
TOTAL	..	...	6,970	...	429	...	42,649	3,309	12,796	...	..	66,153	4,410
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	56,171	3,22,386	12,80,966	5,78,584	47,06,081	32,07,552	8,03,316	62,537	47,77,496	22,46,036	1,24,541	1,81,65,666	1,211,045
Construction of Railways charged to Provincial or Local Revenues	...	..	...	...	...	...	...	...	8,20,726	...	...	8,20,726	54,715
TOTAL	56,171	3,22,386	12,80,960	5,78,584	47,06,081	32,07,552	8,03,316	62,537	55,98,222	22,46,036	1,24,541	1,89,86,392	1,265,760
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	.	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,40,327	15,59,615	21,53,501	10,87,937	86,66,340	1,27,93,935	37,05,717	3,68,034	1,47,28,454	51,76,885	4,76,529	5,0966,274	3,397,752
Add—Portion of Local Revenue not spent in the year	23,020	...	27,700	1,56,643	4,48,003	2,69,497	1,31,693	...	3,69,835	3,25,147	3,02,586	20,54,124	136,941
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	*5,835*	...	...	...	...	...	*4,088*	...	...	...	*9,923*	*661*
TOTAL LOCAL EXPENDITURE	2,72,347	15,53,780	21,81,201	12,44,580	91,14,343	1,30,63,432	38,37,410	3,63,946	1,50,98,289	55,02,032	7,79,115	5,30,10,475	3,534,032

(*a*) From 1st October 1902.

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	
Revenue:	2	7	76,740,110	694,805	77,434,915
Excess of Revenue over Expenditure charged to Revenue	1A	3			3,069,549
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways (Net)	76A	226	1,303,361	...	1,303,361
Outlay of Railway Companies—Repayments	81	244	847,041	3,012	850,053
NET			...	...	0
Raised and deposited by Railway Companies— On account of Subscribed Capital	81	244	59,000	1,290,155	1,349,155
NET			...	...	1,326,635
Permanent Debt incurred:	83	252			
India 3 p. c. Stock			...	1,500,000	
Rupee Loan 3½ p. c.			1,000,000	...	
TOTAL			1,000,000	1,500,000	2,500,000
NET			...	...	1,039,655
Temporary Debt incurred	83A	254	...	3,500,000	3,500,000
NET			...	...	0
Unfunded Debt:					
Deposits of Service Funds	86	254	95,216	...	
Savings Bank Deposits	87	256	3,392,085	...	
TOTAL			3,487,301	...	3,487,301
NET			...	...	649,383
Deposits and Advances:					
Balances of Provincial allotments	74	219	285,460	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	293	564,700	...	
Excluded Local Funds	88	256	690,634	...	
Railway Funds	89	256	54,567	...	
Deposits of Sinking Funds	90	257	9,504	... (a)	
Gold Reserve Fund	...	...	264,028	356,085	
Departmental and Judicial Deposits	92	262	16,701,174	...	
Advances	*Vide* App. A.	293	13,910,820	68,145	
Suspense Accounts		293	528,619	...	
Exchange on Remittance Account		293	93	...	
Miscellaneous		293	89,671	...	
TOTAL			33,099,270	424,230	33,523,500
NET			...	...	1,117,156
Carried forward			116,536,083	7,412,202	123,948,285

(a) Includes £263,000 remitted from India by means of Council Bills.

in *India* and in *England*, for the Year ended 31st March 1903.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure:	3	11	56,075,970	18,361,821	74,437,791
Add—Provincial Surpluses transferred to "Deposits"	3	11	285,460	...	285,460
Deduct—Do. Deficits charged to "Deposits"	3	11	*357,885*	...	*357,885*
TOTAL			56,003,545	18,361,821	74,365,366
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	75	222	557,512	6,679	564,191
Outlay on State Railways	75	222	3,034,657	1,529,344	4,564,001
Outlay of Railway Companies—(*a*) Payments for Capital outlay	81	244	1,746,024	1,358,899	3,104,923
NET			...	...	2,254,870
Raised and Deposited by Railway Companies— Payments for discharge of Debentures	81	244	...	22,520	22,520
NET			...	...	0
Permanent Debt discharged:	83	252			
Sterling Debt.					
India 3½ p. c. Stock (besides £142,029 cancelled) (*b*)			...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. „			...	...	
India 4 p. c. „			...	...	
Great Indian Peninsula Railway Debentures			...	1,368,800	
Rupee Debt.					
4½ p. c. Loans			180	...	
4 p. c. Loans			88,758	...	
3½ p. c. Loans			2,594	...	
Stock Notes			13	...	
TOTAL			91,545	1,368,800	1,460,345
NET			...	...	0
Temporary Debt discharged	83A	254	...	4,000,000	4,000,000
NET			...	...	500,000
Unfunded Debt:					
Special Loans	84	254	3,374	...	
Deposits of Service Funds	86	254	78,919	...	
Savings Bank Deposits	87	256	2,755,625	...	
TOTAL			2,837,918	...	2,837,918
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	74	219	357,885	...	
Excluded Local Funds	88	256	609,824	...	
Railway Funds	89	256	52,744	...	
Gold Reserve Fund	...	...	263,000	356,085	
Departmental and Judicial Deposits	92	262	16,589,506		
Advances	*Vide* App. A.	295	13,975,978	94,211	
Suspense Accounts		295	33,372		
Miscellaneous		295	13,655	84	
TOTAL			31,955,964	450,380	32,406,344
NET			...	...	0
Carried forward			96,227,165	27,098,443	123,325,608

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £71,745, £5,351 and £43,747 aggregating £120,843 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £130,377 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £21,186 is on account of Discount Sinking Fund, and the cost of purchase £22,771 is carged in the Accounts, *viz.*, £20,120 under "Interest on Debt," and £2,651 under "State Railways—Interest on Debt."

No. 13.—ACCOUNT of Receipts and Disbursements of the Government of India

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	£
Brought forward .			116,536,083	7,412,202	123,948,285
Loans and Advances by Imperial Government	93	274	687,083	...	687,083
NET .			...	...	17,610
Loans and Advances by Provincial Governments	93A	284	679,098	...	679,098
NET .			...	...	87,587
Remittances					
Inland Money Orders		293	20,266,573	...	
Other Departmental Accounts		293	406,433	...	
Net Receipts by Civil Treasuries from—					
Post Office		293	674,656	...	
Public Works	*Vide* App. A.	293	2,163,933	...	
Guaranteed Railways		293	997,050	...	
Net Receipts from Civil Treasuries by—					
Telegraph		293	59,861	...	
Marine		293	379,220	...	
Military		293	11,955,716	...	
Remittance Account between England and India	95	287	2,506,954	2,801,996	
TOTAL .			39,410,396	2,801,996	42,212,392
NET .			...	...	0
Secretary of State's Bills drawn	96	288	...	(a) 18,236,947	18,236,947
Total Receipts .			157,312,660	28,451,145	185,763,805
Opening Balance .	97	289	11,880,301	6,603,137	18,573,438
GRAND TOTAL .			169,192,961	35,144,282	204,337,243

(a) In addition to £263,000 for remittance of the Gold Reserve Fund.

in *India* and in *England*, for the Year ended 31st March 1903—*continued.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			96,227,165	27,098,443	123,325,608
Loans and Advances by Imperial Government	93	274	669,473	...	669,473
NET			...	...	0
Loans and Advances by Provincial Governments	93A	284	591,511	...	591,511
NET			...	...	0
Remittances:					
Inland Money Orders	*Vide* App. A.	295	20,239,262	...	
Other Local Remittances		295	352,630	...	
Other Departmental Accounts		295	374,948	...	
Net Payments into Civil Treasuries by—					
Post Office		295	674,688	...	
Public Works		295	2,244,559	...	
Guaranteed Railways		295	997,050	...	
Net Issues from Civil Treasuries to—					
Telegraph		295	62,355	...	
Marine		295	376,807	...	
Military		295	11,955,716	...	
Remittance Account between England and India	95	287	3,883,360	2,278,052	
TOTAL			41,161,375	2,278,052	43,439,437
NET			...	...	1,227,035
Secretary of State's Bills paid	96	288	(a) 18,461,021	...	18,461,021
Total Disbursements			157,110,545	29,376,495	186,487,040
Closing Balance	97	289	12,082,416	5,767,787	17,850,203
GRAND TOTAL			169,192,961	35,144,282	204,337,243

(a) In addition to £263,000 for payment from the Gold Reserve Fund.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section A.—Revenue.

Revenue £47,380,900. Expenditure £7,635,069.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Revenue . . .	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	40,094,881	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments . .	36	2,037,103	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	274,776
Assignments and Compensations.	16	Expenditure	39	...	...	1,006,952
Land Revenue .	17A	Receipts	40	...	18,436,845	...
" . .	17B	Expenditure*	43	...	...	2,909,480
Opium . . .	18A	Receipts	44	...	4,498,438	...
" . . .	18B	Store Account	44	...	...	...
" . . .	18C	Expenditure	45	...	...	1,648,483
Salt . . .	19A	Receipts	45	...	6,184,405	...
" . . .	19B	Store Account	45	...	...	...
" . . .	19C	Expenditure	46	...	...	345,891
Stamps . . .	20	Receipts and Expenditure . . .	47	...	3,473,711	109,308
Excise . . .	21	Receipts and Expenditure . . .	48	...	4,426,642	189,184
Provincial Rates .	22	Receipts and Expenditure . . .	49	...	2,747,390	41,882
Customs . . .	23A	Receipts	50	...	3,977,636	...
" . . .	23B	Expenditure	52	...	...	161,335
Assessed Taxes . .	24	Receipts and Expenditure . . .	53	...	1,410,428	24,150
Forest . . .	25	Receipts	54	...	1,298,103	...
" . . .	"	Expenditure	55	...	...	751,783
Registration . .	26	Receipts and Expenditure . . .	56	...	313,587	171,845
Tributes . .	27	Receipts	58	...	613,715	...
			Total .		47,380,900	7,635,069

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1903.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	No.	R	R
Burma	3,33,69,749	18,30,199	26,33,858	57,64,960	16,80,344	1,30,05,876	12,47,820	67,39,053	1,39,191	6,64,11,050	4,04,737	6,60,06,313	168,550	9,252,875	3,91,613	7,134
India, General	12,37,032	...	3,45,759	10,96 410	1,60,089	...	15,52,170	5,55,782	17,514	49,64,756	31,33,405	18,31,351	...	965,765	...	1,896
Central Provinces	79,11,373	...	14,61,142	22,54,111	11,64,984	...	3,70,104	15,17,205	87,145	1,47,66,064	6,47,438	1,41,18,626	86,469	9,876,646	1,63,280	1,429
Assam	64,58,053	...	10,24,204	29,20,074	6,86,458	...	3,19,138	5,80,200	70,915	1,20,59,042	72,060	1,19,86,982	52,959	5,841,878	2,26,345	2,052
Bengal	4,11,49,522	...	1,95,70,438	1,57,87,914	1,01,12,395	...	59,38,143	12,56,247	16,90,766	9,55,05,425	7,72,373	9,47,33,052	151,185	74,744,866	6,26,604	1,267
United Provinces of Agra and Oudh	6,27,76,470	...	80,46,896	83,23,741	1,05,55,866	...	26,44,306	20,25,324	4,47,305	9,48,19,908	37,03,218	9,11,16,690	107,161	47,675,772	8,50,278	1,911
Punjab	12,15,24,982	...	39,49,743	26,75,242	40,62,240	...	16,10,018	15,86,408	2,13,298	3,56,21,931	15,03,444	3,41,18,487	97,209	20,306,252	3,50,981	1,680
North-West Frontier Province	16,71,247	...	3,89,194	1,92,682	3,44,580	...	1,14,023	1,01,123	30,711	28,44,460	1,86,554	26,57,906	13,132	2,049,576	2,02,399	1,297
Madras	5,36,61,675	...	82,48,474	1,56,17,434	90,37,503	...	31,39,875	26,13,819	14,37,844	9,37,56,624	63,54,723	8,74,01,901	141,705	38,209,436	6,16,788	2,287
Bombay	3,97,84,188	...	59,93,823	1,08,52,885	28,42,951	...	40,98,187	23,29,156	5,28,869	6,64,30,059	1,36,93,834	5,27,36,225	122,914	18,515,587	4,29,050	2,848
Berar	70,08,389	...	4,42,136	9,14,176	5,63,444	...	1,21,739	1,67,223	40,243	92,57,350	84,752	91,72,598	17,744	2,754,016	5,16,941	3,331
	27,65,52,680	18,30,199	5,21,05,667	6,63,99,629	4,12,10,854	1,30,05,876	2,11,56,423	1,94,71,540	47,03,801	49,64,36,669	3,05,56,538	46,58,80,131	9,59,028	230,192,669	4,85,784	2,024
Salt	...	9,09,35,870	...	...	...	...	...	...	...	9,09,35,870	2,62,210	9,06,73,660	...	...	...	...
Customs	...	...	...	...	...	4,66,58,662	...	...	...	4,66,58,662	17,89,237	4,48,69,425	...	...	...	...
TOTAL . R	27,65,52,680	9,27,66,069	5,21,05,667	6,63,99,629	4,12,10,854	5,96,64,538	2,11,56,423	1,94,71,540	47,03,801	63,40,31,201	3,26,07,985	60,14,23,216	9,59,028	230,192,669	6,27,117	2,613
Total converted into £ at R15=£1 £	18,436,845	6,184,405	3,473,711	4,426,642	2,747,390	3,977,636	1,410,428	1,298,103	3,13,587	42,268,747	2,173,866	40,094,881	...	...	...	...
Revenue per 1,000 Square Miles R	2,88,368	96,729	54,332	69,236	42,971	62·214	22,060	20,304	4,905	6,61,119	...	6,27,117	...	...	...	...
Ditto converted into £ at R15=£1 £	19,224	6,449	3,622	4,616	2,865	4,147	1,471	1,354	327	44,075	...	41,808	...	...	...	...
Revenue per 1,000 of Population R	1,201·4	402·9	226·4	288·5	179 0	259·2	91·9	84·6	20·4	2,754·3	...	2,612·7	...	...	...	...
Ditto converted into £ at R15=£1 £	80·1	26·9	15·1	19·2	11·9	17·3	6·1	5·6	1·4	183·6	...	174·2	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 14.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Refunds, Account No. 15, page 37	14,360	37,329	(b)4,03,500	24,534	4,89,967	1,56,693	1,12,706	13,584	2,55,998	4,70,307	11,670	19,90,648
Assignments and Compensations, Account No. 16, page 38.	31,14,053	50,381	1,237	47,526	2,82,406	3,41,667	1,22,734	23,549	10,79,421	1,00,38,582	2,723	1,51,04,279
Allowances to District and Village Officers, (c) Account No. 17B, page 43.	4,992	5,59,728	...	...	...	32,04,858	12,68,004	1,49,421	50,19,304	31,84,945	70,359	1,34,61,611
TOTAL . R	31,33,405	6,47,438	4,04,737	72,060	7,72,373	37,03,218	15,03,444	1,86,554	63,54,723	1,36,93,834	84,752	3,05,56,538
Total India converted into £ at R15=£1 . £												2,037,103

(b) Includes R2,47,876 and R23,955 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes R4,902, 5,55,860, 32,04,846, 12,60,008, 1,19,937, 14,51,788 and 18,39,019, in India General, Central Provinces, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay, respectively, shown against "District Charges" under "Land Records and Agriculture."

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue .	4,399	5,793	67,120	8,556	2,50,848	27,782	32,738	6,665	56,894	1,65,760	8,327	6,34,882	4,54,023	1,80,484	375
Stamps . .	4,481	15,794	34,801	5,868	1,59,797	94,108	48,077	5,538	1,17,508	1,01,976	1,692	5,89,640	1,56,193	4,33,447	...
Excise	485	8,154	13,447	4,015	11,327	6,442	4,904	397	17,607	1,61,643	377	2,28,799	1,67,960	60,839	...
Provincial Rates .	137	1,293	800	3,635	38,700	3,208	6,652	39	20,508	13,826	315	89,113	8	20,593	68,512
Assessed Taxes .	3,901	3,299	8,853	970	22,860	19,500	18,505	840	19,876	16,860	876	1,16,340	60,117	55,361	862
Forest . .	953	2,957	6,411	1,354	291	5,238	1,572	100	20,787	6,424	30	46,117	23,602	22,515	...
Registration . . .	4	39	237	136	6,144	414	258	5	2,818	3,818	53	13,926	6,994	6,932	...
TOTAL (b) . R	14,360	37,329	1,31,669	24,534	4,89,967	1,56,693	1,12,706	13,584	2,55,998	4,70,307	11,670	17,18,817	8,68,897	7,80,171	69,749
Opium . . .	...	...	...	...	920	...	...	...	...	19	...	939	939	...	...
Salt	24,154	...	23,955	...	1,31,248	...	...	...	17,965	88,843	...	2,86,165	2,74,187	11,978	...
Customs . . .	...	1,575	2,47,876	...	4,09,836	...	...	...	70,581	13,07,245	...	20,37,113	20,27,471	9,642	...
Tributes . . .	...	...	78,608	...	...	...	...	...	...	...	...	78,608	78,608	...	...
TOTAL REFUNDS AND DRAWBACKS . R	38,514	38,904	4,82,108	24,534	10,31,971	1,56,693	1,12,706	13,584	3,41,544	18,66,414	11,670	41,21,642	32,50,102	8,01,791	69,749
Total India converted into £ at R15 = £1 . . . . . £												274,776	216,673	53,453	4,650

(a) From 1st October 1902.

(b) For comparison with figures given in Account No. 14A, page 36, as regards Burma, *see* note (b) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	No. of Items.
	R	R	R	R	R	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	1,237	600	...	1
Pensions in lieu of Resumed Lands	384	4,344	...	...	9,173	2
Malikana, or Allowances to Excluded Proprietors	81	4,156	...	2,479	1,58,514	3
Compensation to Holkar (for Keyso Rao Patan)	29,484	...	...	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	...	50,000	5
Other Land Revenue Compensations	12,927	22,905	...	26,551	...	6
	42,876	31,405	1,237	29,630	2,17,687	7
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	5,000	8
„ Native States	...	...	...	...	...	9
	...	...	...	...	5,000	10
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	11
„ Jaipur	6,88,309	...	...	...	...	12
„ Gwalior	3,12,500	...	...	...	...	13
„ Bharatpur	1,50,500	...	...	...	...	14
„ Alwar	1,25,000	...	...	...	...	15
„ Bhawalpur	80,000	...	...	...	...	16
„ Dholepur	60,000	...	...	...	...	17
„ Holkar	61,875	...	...	...	...	18
ishangarh	25,000	...	...	...	...	19
„ Mewar	2,04,150	...	...	...	...	20
„ Tonk	20,000	...	...	...	...	21
„ Jaipur and Jodhpur under the Sambhar Lake Treaty	1,43,221	...	...	...	...	22
„ Cambay	...	...	...	...	...	23
„ Pudukkottai	...	...	...	...	...	24
„ Other Native States	1,42,495	...	...	...	...	25
„ The French Government	...	...	...	...	20,000	26
Other Salt Compensations	...	...	...	...	...	27
	29,74,445	...	...	...	20,000	28
EXCISE COMPENSATIONS—						
To the French Government	...	...	...	...	...	29
„ Native States, Zemindars, etc.	...	1,082	...	...	...	30
	...	1,082	...	...	...	31
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	...	...	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	34
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	35
Khan of Khelat (for Quit-rent)	34,000	...	...	...	...	36
Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	37
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	14,579	...	38
Sayer Compensations	...	...	...	1,031	39,719	39
Other Compensations	12,732	17,894	...	2,286	...	40
	96,732	17,894	...	17,896	39,719	41
TOTAL ASSIGNMENTS AND COMPENSATIONS R	31,14,053	50,381	1,237	47,526	2,82,406	42

Total India

PENSATIONS for the Year ended 31st March 1903.

No. of Items.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	Total.	Distribution of Total.	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	600	...	...	6,588	78,76,312	...	78,85,337	9,025	78,76,312
2	53,527	75,197	21,225	2,18,505	15,07,677	150	18,90,182	3,82,505	15,07,677
3	2,54,205	...	...	2,24,869	...	...	6,44,304	2,27,429	4,16,875
4	...	...	...	...	...	...	29,484	29,484	...
5	...	...	...	...	...	...	50,000	50,000	...
6	...	5,913	...	5,400	...	...	73,696	73,696	...
7	3,08,332	81,110	21,225	4,55,362	93,83,989	150	1,05,73,003	7,72,139	98,00,864
8	...	...	...	...	...	...	5,000	5,000	...
9	...	...	...	...	40,343	...	40,343	...	40,343
10	...	...	...	...	40,343	...	45,343	5,000	40,343
11	...	...	...	...	...	...	9,61,395	9,61,395	...
12	...	...	...	...	...	...	6,88,309	6,88,309	...
13	...	...	...	...	...	...	3,12,500	3,12,500	...
14	...	...	...	...	...	...	1,50,500	1,50,500	...
15	...	...	...	...	...	...	1,25,000	1,25,000	...
16	...	...	...	...	...	...	80,000	80,000	...
17	...	...	...	...	...	...	60,000	60,000	...
18	...	...	...	...	...	...	61,875	61,875	...
19	...	...	...	...	...	...	25,000	25,000	...
20	...	...	...	...	...	...	2,04,150	2,04,150	...
21	...	...	...	...	...	...	20,000	20,000	...
22	...	...	...	...	...	...	1,43,221	1,43,221	...
23	...	...	...	...	40,000	...	40,000	...	40,000
24	...	...	...	...	...	...	...	...	...
25	...	...	...	...	15,417	...	1,57,912	1,42,495	15,417
26	...	...	...	4,40,000	...	...	4,60,000	4,60,000	...
27	...	...	...	11,045	...	...	11,045	11,045	...
28	...	...	...	4,51,045	55,417	...	35,00,907	34,45,490	55,417
29	...	...	...	3,550	...	...	3,550	3,550	...
30	8,098	6,012	...	158	3,89,226	...	4,04,576	3,07,270	97,306
31	8,098	6,012	...	3,708	3,89,226	...	4,08,126	3,10,820	97,306
32	...	20,196	450	1,49,354	9,716	..	1,79,716	1,70,000	9,716
33	...	5,088	...	...	...	...	5,088	5,088	...
34	...	...	...	...	...	...	20,000	20,000	...
35	...	...	...	...	...	...	30,000	30,000	...
36	...	...	...	...	...	..	34,000	34,000	...
37	...	...	...	...	13,000	...	13,000	...	13,000
38	...	...	...	...	...		14,579	14,579	...
39	24,100	...	...	...	...	...	64,850	64,850	...
40	1,137	10,328	1,874	19,952	1,46,891	2,573	2,15,667	68,776	1,46,891
41	25,237	10,328	1,874	19,952	1,59,891	2,573	3,92,096	2,32,205	1,59,891
42	3,41,667	1,22,734	23,549	10,79,421	1,00,38,582	2,723	1,51,04,279	49,40,742	1,01,63,537
converted into £ at R 15=£1 . . . . . £							1,006,952	329,383	677,569

A.—Revenue Heads.

(a) From 1st October 1902.

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1903.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(c) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue . .	11,18,032	78,46,950	1,92,46,511	59,96,410	3,95,98,614	6,36,03,449	2,11,43,540	16,07,680	5,82,56,165	3,15,38,657	69,90,633	25,69,46,641
Recovery of Survey and Settlement Charges . . .	...	...	...	...	3,78,415	...	...	...	...	...	...	3,78,415
Sale of Proprietary Right of Government in Land . .	6	...	...	1,134	11,845	2,256	1,052	...	...	...	...	16,293
Assessment of Alienated Lands, less Quit-rents . . .	...	...	...	...	87,748	...	2,04,844	4,018	...	95,71,638	...	98,68,248
Sale of Waste Lands and Redemption of Land Revenue .	1,050	422	79,199	4,589	1,63,299	7,307	11,01,101	2,436	42,503	...	145	14,02,051
Capitation Tax, or House Tax levied in lieu thereof (a) . .	6,737	...	97,80,832	...	9,705	...	...	...	...	...	...	97,97,274
Receipts for the Improvement of Government Estates . .	...	...	...	...	6,52,937	...	...	...	...	...	...	6,52,937
Fisheries and other Receipts classed as Miscellaneous Land Revenue	1,11,207	64,001	42,67,826	4,55,920	2,46,959	4,99,438	5,80,495	1,04,397	30,35,485	3,23,371	17,611	97,06,710
TOTAL LAND REVENUE . R	12,37,032	79,11,373	3,33,74,368	64,58,053	4,11,49,522	6,41,12,450	2,30,31,032	17,18,531	6,13,34,153	4,14,33,666	70,08,389	28,87,68,569
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 63 under "J.—Irrigation," page 150) . . R	...	...	(b) *4,619*	...	...	*13,35,980*	*15,06,050*	*47,284*	(b) *76,72,478*	(b) *16,49,478*	...	*1,22,15,889*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	12,37,032	79,11,373	3,33,69,749	64,58,053	4,11,49,522	6,27,76,470	2,15,24,982	16,71,247	5,36,61,675	3,97,84,188	70,08,389	27,65,52,680

Total Land Revenue in India under Principal Heads of Revenue R27,65,52,680 converted into £ at R15 = £1 . £ 18,436,845

Ditto ditto due to Irrigation R 1,22,15,889 ditto ditto . £ 814,393

(a) Includes Thathameda Tax in Burma.
(c) From 1st October 1902.

(b) Total Collection at page 150 . . .
Less—Collection charges at page 151 . .

	Burma.	Madras.	Bombay.
	R	R	R
Total Collection at page 150	7,056	80,74,152	17,65,185
Less—Collection charges at page 151	*2,437*	*4,01,674*	*1,15,707*
	4,619	76,72,478	16,49,478

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. *	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	R	R	R	R	R	R	R	R	R	R	R	R
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners (b)	48,268	1,73,981	4,05,447	1,12,332	4,95,815	4,64,509	2,92,140	48,658	4,77,107	3,13,462	...	28,31,719
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (b)	19,799	2,21,036	5,84,946	1,42,783	10,04,261	6,67,469	3,63,591	70,071	11,45,581	6,07,875	...	48,27,412
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc.	30,862	1,46,316	...	25,004	24,147	5,92,900	3,44,492	44,479	8,647	62,472	1,41,185	14,20,504
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	4,250	41,078	...	45,328
Office Establishment	48,720	65,604	4,33,868	49,745	6,27,328	9,06,299	2,40,052	40,630	4,50,511	5,74,834	37,098	34,74,689
District Establishments, including Tehsildars' and Sub-divisional Establishments	81,942	1,58,402	3,83,931	1,38,519	3,67,920	4,84,549	2,30,526	33,035	10,09,163	8,26,990	40,500	37,55,477
Temporary Establishments	25	13,398	99,685	8,599	58,398	57,958	27,275	3,927	35,823	1,15,434	...	4,20,522
Remuneration to Copyists and Examiners	...	...	1,669	6,195	82,369	...	...	...	1,22,652	...	5,163	2,18,048
Travelling Allowance	17,813	34,470	1,14,256	21,609	1,33,590	84,492	1,08,888	17,506	2,91,652	2,61,911	6,119	10,92,306
Purchase, Repair, and Carriage of Tents	...	4,826	1,818	1,405	18,256	34,658	9,091	1,721	14	31,993	1,135	1,04,917
House-rent and other Allowances	...	1,230	9,768	512	3,870	...	6,816	6,450	18,164	274	...	47,084
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	4,173	...	...	4,173
Service of Processes against Defaulters	...	5,807	18,760	27,631	1,98,000	15,568	8,072	1,458	17,339	11,117	...	3,03,752
Law Charges	139	...	17	3,206	20,889	1,572	91	74	6,006	3,127	...	35,121
Remittance of Treasure within Districts	447	2,656	23,099	2,280	10,742	12,038	6,604	2,216	26,486	14,063	1,587	1,02,248
Service Postage and Telegrams	7,720	20,860	44,751	9,071	53,517	50,407	91,497	18,676	2,61,012	1,77,961	3,384	7,38,856
Rents, Rates, and Taxes	426	1,071	4,241	930	40,050	2,948	2,631	60	25,560	3,629	...	81,546
Petty Construction and Repairs	1,092	18	128	530	6,287	109	3,435	710	67,732	1,20,921	...	2,00,962
Other Charges	15,187	36,269	1,64,907	15,996	559	1,16,912	78,154	13,787	1,82,619	68,093	7,748	7,00,231
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	...	*—1,60,376*	...	*—1,60,376*
TOTAL DISTRICT ADMINISTRATION—Carried forward	2,72,440	8,85,944	22,91,291	5,66,347	31,45,998	34,92,418	18,13,355	3,03,458	41,54,491	30,74,858	2,43,919	2,02,44,519

(a) The remaining part is charged under "Law and Justice" etc.
(b) Includes Exchange Compensation Allowance.

* From 1st October 1902.

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1903—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. *	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	2,72,440	8,85,944	22,91,291	5,66,347	31,45,998	34,92,418	18,13,355	3,03,458	41,54,491	30,74,858	2,43,919	2,02,44,519
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office	...	...	43,143	...	...	...	52,893	389	1,04,440	...	...	2,00,865
Salaries of Officers (*a*)	...	1,03,802	1,48,194	17,100	2,96,459	2,13,922	1,29,834	90,978	95,245	...	...	10,95,534
Office Establishment	...	33,681	21,754	625	15,661	82,760	38,890	23,970	83,832	...	...	3,01,173
Field Establishment (partly temporary)	...	20,595	1,43,256	3,240	58,258	8,453	97,220	63,388	...	...	...	3,94,410
Temporary Establishments	...	33,409	156	2,602	1,73,148	1,52,783	60,628	44,283	1,22,079	...	...	5,89,088
Contract Works and Special Services	...	12,597	...	...	1,30,783	19,898	...	...	...	...	...	1,63,278
Colonization Charges	...	...	...	...	...	...	38,771	...	...	65,547	...	1,04,318
Travelling and other Allowances	...	15,972	14,436	2,376	75,055	23,256	28,073	12,968	21,415	...	...	1,93,551
Service Postage and Telegrams	...	1,440	356	156	4,038	1,453	10,535	8,555	2,365	...	...	28,898
Rents, Rates, and Taxes	...	879	2,356	...	3,881	5,457	2,088	1,515	2,753	...	...	18,929
Other Charges	...	23,595	11,418	5,241	1,26,340	32,796	74,095	12,708	6,744	...	...	2,92,937
Share of charges transferred from Land Records and Agriculture	...	...	...	...	4,493	...	...	...	...	...	...	4,493
Less—Settlement Charges recoverable from private Estates	...	...	...	...	—6,30,306	...	...	...	...	...	...	—6,30,306
	...	2,45,970	3,85,069	31,340	2,57,810	5,40,778	5,33,027	2,58,754	4,38,873	65,547	...	27,57,168
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 42C. page 102:												
Controlling Staff	56,780	...	...	...	...	...	...	...	...	...	...	56,780
Correspondence and Drawing	53,732	...	...	...	...	...	...	...	...	...	...	53,732
Charges of Survey Parties	...	...	1,95,759	...	17,473	6,653	24,304	...	...	...	...	2,44,189
Cadastral Maps	...	...	81,999	...	...	...	...	...	...	...	...	81,999
Extra Departmental Mapping	...	...	...	...	...	...	105	...	...	...	...	105
	1,10,512	...	2,77,758	...	17,473	6,653	24,409	...	...	...	...	4,36,805
Local Survey Charges:												
Controlling Office	...	...	...	13,276	10,621	...	...	...	1,12,919	...	...	1,36,816
Salaries of Officers (*a*)	1,370	...	2,938	...	58,206	4,150	...	...	73,578	14,141	...	1,54,383
Office Establishment	12,286	...	10,193	...	...	...	...	...	9,486	28,592	143	60,700
Field Establishment	14,190	...	97,025	713	2,05,648	2,678	...	...	2,71,824	...	...	5,92,078
Extra Departmental and Mapping Charges	...	...	...	...	1,87,717	...	...	...	...	3,516	...	1,91,233
Travelling and other Allowances	1,583	...	3,865	...	30,951	994	...	...	20,792	50	...	58,235
Service Postage and Telegrams	...	...	86	...	1,969	82	...	...	2,763	2-0	...	5,170
Rents, Rates, and Taxes	...	...	120	...	12,595	28	...	...	2,011	108	...	14,862

Share of Charges of Director of Bengal Survey	...	...	...	...	22,277	...	...	...	...	...	...	22,277
Bengal Drawing Office	...	...	...	...	22,884	...	...	...	...	...	...	22,884
Other Charges	3,171	...	4,087	...	29,823	10,720	...	...	1,36,805	8,934	5	1,93,545
Less—Recoveries and Contributions	...	...	...	...	...	*—14,063*	...	...	*—2,79,600*	...	...	*—2,93,663*
„ Survey Charges adjustable under "Scientific, etc., Departments—Survey of India"	...	...	...	...	*—66,307*	...	...	...	...	...	...	*—66,307*
„ Survey Charges recoverable from private Estates	...	...	...	...	*—74,473*	...	...	...	...	...	...	*—74,473*
	1,43,112	...	3,96,072	13,089	4,59,384	11,242	24,409	...	3,50,578	55,611	148	14,54,545
TOTAL SURVEY AND SETTLEMENT	1,43,112	2,45,970	7,81,141	45,329	(b)7,17,194	5,52,020	5,57,436	2,58,754	7,89,451	1,21,158	148	42,11,713
LAND RECORDS AND AGRICULTURE:												
Directorate—												
Salaries of Director and Assistants, etc. (a)	7,575	30,840	28,800	28,263	42,197	41,065	24,040	...	9,672	62,994	10,578	2,86,024
Establishments (partly temporary)	1,260	18,032	1,966	7,793	12,282	28,084	8,236	...	29,855	84,006	4,044	1,95,558
Travelling and other Allowances	...	7,594	4,142	4,219	11,893	4,801	2,700	...	3,579	21,242	1,106	61,276
Service Postage and Telegrams	...	2,741	2,289	1,505	1,665	2,175	2,249	...	1,271	4,950	499	19,345
Rents, Rates, and Taxes	...	...	...	83	...	59	...	...	...	3,050	...	3,192
Other Charges	18,896	3,035	4,977	1,086	2,928	4,135	2,641	...	1,005	(d)67,163	1,221	1,07,087
Less—Share of charges transferred to "Land Settlement"	...	...	...	...	*4,493*	...	...	...	...	...	...	*—4,493*
District Charges	1,11,569	5,72,563	5,99,678	1,70,633	34,057	35,21,611	14,56,583	1,36,980	17,94,243	21,83,905	...	1,05,81,822
TOTAL LAND RECORDS AND AGRICULTURE	1,39,300	6,34,805	6,41,852	2 13,582	1,00,530	36,01,930	14,96,449	1,36,980	18,39,625	24,27,310	17,448	1,12,49,811
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Management of Government Estates	...	3,191	...	1,910	5,66,787	1,94,549	...	...	...	...	...	7,66,437
Management of Grazing Lands	...	...	...	...	...	...	12,947	1,256	...	...	...	14,203
Commission on Land Revenue Collections, etc.	12,000	29,452	10,42,448	1,62,437	1,132	5,032	...	...	...	214	...	12,52,715
Commission on Capitation Tax	...	...	(c)8,30,283	...	...	...	...	...	...	...	...	8,30,283
Commission on Fishery Collections	...	...	15,489	...	...	...	...	...	...	1,602	...	17,091
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	28,052	...	...	28,052
Allowances to District and Village Officers	...	3,868	...	...	...	12	7,996	29,484	35,67,516	13,45,926	70,359	50,25,161
TOTAL DIRECT CHARGES OF COLLECTION	12,000	36,511	18,88,220	1,64,347	5,67,919	1,99,593	20,943	30,740	35,95,568	13,47,742	70,359	79,33,942
TOTAL CHARGES IN INDIA ₹	5,66,852	18,03,230	56,02,504	9,89,605	45,31,641	78,45,961	38,88,183	7,29,932	1,03,79,135	69,71,068	3,31,874	4,36,39,985

Total India converted into £ at ₹15=£1 . £ 2,909,332

CHARGES IN ENGLAND:

Law Charges in connection with Appeals from India, a portion of which is recoverable in India . . . . . £ 148

TOTAL CHARGES AGAINST "LAND REVENUE" . £ 2,909,480

* From 1st October 1902.

(a) Includes Exchange Compensation Allowance.

(b) Includes Behar Survey and Settlement Charges:—

	Survey.	Settlement.	TOTAL.
Seven-sixteenth share recoverable from Zemindars	77,331	43,243	1,20,574
Five-sixteenth „ „ „ Tenants	55,237	30,888	86,125
One-fourth „ to be borne by Government	44,189	24,710	68,899
TOTAL	1,76,757	98,841	2,75,598

(c) Includes Commission on collection of Thathameda Tax.

(d) Includes ₹62,222 on account of charges for special measurement Operations in Sind.

No. 18A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1903.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R
BENGAL OPIUM—										
Proceeds of 48,000 Chests sold by auction in Calcutta for export, being at the average rate of R1,144-8-11 per Chest R5,49,38,980 *Add*—Amount received in excess on account of value of Opium sold . . 25	...	...	...	...	5,49,39,005	...	...	...	...	5,49,39,005
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of R8-8 per Seer)	68	2,40,508	4,42,003	4,33,169	7,99,400	5,51,106	73,117	6,766	...	25 46,137
Miscellaneous receipts	5	...	...	...	32,418	...	...	...	...	32,423
TOTAL BENGAL OPIUM R	73	2,40,508	4,42,003	4,33,169	5,57,70,823	5,51,106	73,117	6,766	...	5,75,17,565
BOMBAY OPIUM—										
Duty realised on 19,831 Chests of Malwa Opium, at R500 per Chest	...	...	...	...	...	...	...	...	99,15,500	99,15,500
Compensation and Miscellaneous receipts . .	...	...	...	...	...	...	...	...	43,511	43,511
TOTAL BOMBAY OPIUM R	...	...	...	...	...	...	...	...	99,59,011	99,59,011
TOTAL OPIUM REVENUE R	73	2,40,508	4,42,003	4,33,169	5,57,70,823	5,51,106	73,117	6,766	99,59,011	6,74,76,576
Total India converted into £ at R15 = £1 . £										4,498,438

No. 18B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1903.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1902	54,303	92,486	1,109	1,663
In store at Factories on above date	...	...	386	579
Produce of season 1901-1902	44,724	76,171	5,897	8,845
TOTAL .	99,027	168,657	7,392	11,087
Sold by Auction from 1st April 1902 to 31st March 1903	48,000	81,750	...	...
Issued to Excise Department	2	3	5,304	7,955
Issued to Medical Department	...	...	12	19
TOTAL EXPENDED .	48,002	81,753	5,316	7,974
Balance in store in Calcutta on 31st March 1903	50,959	86,792	1,560	2,340
Balance in Factories " " "	66	112	516	773
BALANCE IN STORE ON 31ST MARCH 1903 .	51,025	86,904	2,076	3,113

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar.	Benares.	TOTAL.	
	R	R	R	
Superintendence	57,449	92,914	1,50,363	
Opium Factory	4,69,182	4,35,445	9,04,627	
District Staff	4,80,102	7,71,950	12,58,052	
Payments to cultivators (current year)	27,90,052	42,38,510	70,28,562	
Do. do. (past year)	40,31,603	1,12,24,180	1,52,55,783	
	78,34,388	1,67,62,999	2,45,97,387	
Opium Miscellaneous charges in Calcutta			21,896	
TOTAL BENGAL			R 2,46,19,283	
Ditto converted into £ at R15 = £1			£	1,641,286
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies			£	4,446
TOTAL, BENGAL OPIUM			£	1,645,732

CHARGES FOR MALWA OPIUM.	INDIA, GENERAL.	BOMBAY.	TOTAL.	
	R	R	R	
Establishment and Contingent Charges of the Agency at Indore	12,017	...	12,017	
Establishment	...	14,177	14,177	
Contingent Charges	...	15,076	15,076	
TOTAL MALWA OPIUM R	12,017	(a) 29,253	41,270	
Ditto converted into £ at R15 = £1 £	801	1,950	2,751	2,751
TOTAL CHARGES UNDER OPIUM IN INDIA			R 2,46,60,553	
			£ 1,644,037	
TOTAL CHARGES UNDER OPIUM			£	1,648,483

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1903.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R
Sales of Government Salt	11,36,407	...	1,631	6,41,908	5,74,377	23,54,323
Excise duty on Salt manufactured locally	1,84,48,645	2,41,671	1,33,412	1,95,58,129	2,27,08,653	6,10,90,510
Duty on Salt imported from England	...	14,62,221	1,16,18,679	2,660	10,705	1,30,94,265
Duty on other imported Salt, sea-borne	...	1,26,270	1,48,63,861	13,992	13,028	1,50,17,151
Frontier duty on Salt imported by land	...	...	...	1	6,61,092	6,61,093
Treaty Price of Salt	...	...	...	...	3,061	3,061
Miscellaneous Receipts	1,46,496	37	1,76,982	99,417	1,22,734	5,45,666
TOTAL SALT REVENUE R	1,97,31,548	18,30,199	2,67,94,565	2,03,16,107	2,40,93,650	9,27,66,069
Total India converted into £ at R15 = £1						£ 6,184,405

No. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1903.

	INDIA.	BENGAL.	PUNJAB.	N.-W. F. P.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1902	37,48,739	70,562	4,63,666	1,064	(b) 36,92,701	42,97,117
Manufactured, excavated, or purchased during the year	(c) 49,62,557	—	25,18,014	3,01,685	41,13,209	39,89,602
	87,11,296	70,562	29,81,680	3,02,749	78,05,910	82,86,719
Removed by Purchasers during the year	(d) 35,38,606	50,350	25,56,951	3,00,310	29,46,174	33,34,769
Wastage, etc., written off	15,702	20,212	...	...	1,41,279	3,69,768
	35,54,308	70,562	25,56,951	3,00,310	30,87,453	37,04,537
Balance in store on 31st March 1903	51,56,988	...	4,24,729	2,439	47,18,457	45,82,182

(b) Revised balance. (c) Includes 2,18,323 *Mds.* on account of excesses on heaps cleared.
(d) Includes 29,360 *Mds.* on account of "Free Deliveries" to Native States.

No. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1903.

		India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.		₹	₹	₹	₹	₹	₹
Commissioner(a)		30,152	...	...	49,514	...	79,666
Deputy and Assistant Commissioners (a)		81,856	...	10,068	1,56,405	...	2,48,329
Personal Assistant and Secretary to Commissioner (a)		6,738	...	...	19,503	...	26,241
Collectors, Deputy and Assistant Collectors, etc. (a)		...	...	...	...	1,09,989	1,09,989
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.		...	1,560	(a) 53,157	(a) 8,76,415	(a) 1,49,373	10,80,505
Chief Account Officer (a)		...	...	...	...	15,150	15,150
Establishment		60,340	312	94,111	9,25,322	5,22,727	16,02,812
Commission on Salt Collection		...	9,373	...	...	9,588	18,961
Removal of Salt purchased by traders		58,327	...	...	...	...	58,327
Fish-curing yards, etc.		...	...	...	259	5,653	5,912
Arms and Accoutrements		...	...	17	1,171	64	1,252
Purchase, repair, and carriage of tents and conveyance of records		14,400	...	4,305	17,092	2,567	38,364
Rewards		3,741	...	7,735	95,535	4,938	1,11,949
Service Postage		6,726	...	1,297	40,879	7,589	56,491
Service Telegrams		1,090	...	214	1,287	362	2,953
Rents, Rates, and Taxes		912	...	45,218	11,124	3,465	60,719
Scales and Weights		...	...	2,515	...	2,461	4,976
Travelling Allowances		44,128	...	25,345	1,30,442	38,807	2,38,722
House-rent and other Allowances		971	...	1,072	37,545	24,497	64,085
Petty Construction and Repairs		35,311	...	8,284	98,824	37,833	1,80,252
Liveries, Belts, Badges, Clothing, etc.		8,340	...	4,863	27,902	2,433	43,538
Office Expenses and Miscellaneous		14,308	73	48,794	87,378	84,792	2,35,345
Manufacture and Excavation of Salt:							
Sambhar	1,35,602						
Didwana	7,544						
Pachbudra	64,221						
Punjab Mines	93,423						
		3,00,790	...	...	...	...	3,00,790
		6,68,130	11,318	3,06,995	25,76,597	10,22,288	45,85,328
Deduct—Amount Chargeable to Excise		...	...	...	*9,71,136*	...	*971,136*
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	*1,27,781*	*88,900*	*2,16,681*
TOTAL SALARIES, ETC.		6,68,130	11,318	3,06,995	14,77,680	9,33,388	33,97,511
Preventive Establishment		3,65,528	...	...	...	4,25,320	7,90,848
Deduct—Amount Chargeable to Customs (see page 52)		...	...	...	...	*42,532*	*42,532*
TOTAL PREVENTIVE ESTABLISHMENT		3,65,528	...	...	...	3,82,788	7,48,316
Salt Purchase and Freight		...	...	...	6,35,942	4,04,469	10,40,411
TOTAL SALT CHARGES IN INDIA		10,33,658	11,318	3,06,995	21,13,622	17,20,645	51,86,238
Total India converted into £ at ₹15 = £1							£ 345,749
CHARGES IN ENGLAND: Stores for India: Cardigan Jackets, etc.							£ 142
TOTAL CHARGES UNDER SALT							£ 345,891

(a) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.*	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale of Court Fee Stamps	2,28,229	10,18,365	15,83,003	7,29,536	1,41,68,853	61,88,937	27,06,771	2,38,577	52,45,138	34,91,849	2,90,153	3,58,89,411
Sale of Commercial and other Stamps	1,15,793	4,37,262	10,19,146	2,80,400	53,08,412	18,29,228	11,56,006	1,48,432	28,94,148	18,61,076	1,50,009	1,51,99,912
Fines and Penalties	1,430	4,272	17,464	3,563	31,181	14,853	15,460	1,801	51,536	16,410	976	1,58,946
Miscellaneous	307	1,243	14,245	10,705	61,992	13,878	71,506	384	57,652	6,24,488	998	8,57,398
TOTAL STAMP REVENUE ₹	3,45,759	14,61,142	26,33,858	10,24,204	1,95,70,438	80,46,896	39,49,743	3,89,194	82,48,474	59,93,823	4,42,136	5,21,05,667
Deduct—Refunds	*4,481*	*15,794*	*34,801*	*5,868*	*1,59,797*	*94,108*	*48,077*	*5,538*	*1,17,508*	*1,01,976*	*1,692*	*5,89,640*
NET REVENUE from STAMPS ₹	3,41,278	14,45,348	25,99,057	10,18,336	1,94,10,641	79,52,788	39,01,666	3,83,656	81,30,966	58,91,847	4,40,444	5,15,16,027
Total Revenue ₹5,21,05,667 converted into £ at ₹15 = £1											£	3,473,711
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	...	(a) 22,686	...	...	...	6,600	7,509	300	37,095
Establishment of Superintendent or other Officers	...	...	...	...	37,832	...	...	...	10,480	37,212	2,634	88,158
Contingent Expenses, Packing Charges, etc.	...	...	...	...	35,576	...	...	...	6,985	13,425	2,330	58,316
Charges for the sale of Stamps, *viz.*—												
Clerks and Servants	240	...	7,510	...	30	1,634	299	...	2,450	...	...	12,163
Commission to Vendors	...	...	...	...	...	1,004	...	...	...	3,153	623	4,780
Discount on sale of Court Fee Stamps	1,975	1,522	9,399	6,932	1,24,717	44,885	24,708	2,229	52,232	18,535	4,652	2,91,786
Discount on sale of General Stamps	5,009	20,046	27,377	14,145	2,04,879	63,160	58,198	7,037	1,29,846	76,479	4,949	6,11,125
Contingencies and Miscellaneous	1,338	3,211	1,708	779	...	15,158	29,876	3,181	2,475	...	...	57,726
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—7,10,666*	17,530	22,000	22,083	3,03,195	1,05,843	51,553	7,000	1,15,594	62,710	3,149	...
TOTAL CHARGES in INDIA. ₹	*—7,02,104*	42,309	68,003	43,939	7,28,915	2,31,684	1,64,634	19,447	3,26,662	2,19,023	18,637	11,61,149
Charges converted into £ at ₹15 = £1					₹5,96,827 (b) £39,788				21,778	14,602	1,242	77,410
CHARGES IN ENGLAND: Stores for India												31,898
TOTAL CHARGES for COLLECTION of STAMP REVENUE											£	1,09,308

(a) Includes Exchange Compensation Allowance.
(b) Total Charges in India for the Bengal Presidency.

* From 1st October, 1902.

No. 21.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1903

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(b) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.* —												
Foreign liquors	28,296	10,844	9,35,874	20,096	3,73,917	7,03,396	88,953	22,588	3,86,924	2,64,942	2,350	43,58,314
Liquors and spirits made in India after European method	1,69,729	9,244	2,77,273	2,502	8,29,325		1,86,306	845		43,855	1,055	
Country spirits	7,12,285	14,46,634	12,35,265	6,96,753	74,59,395	52,87,315	14,75,208	90,678	60,82,827	79,20,941	6,57,186	3,30,64,487
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	3,120	1,77,099	...	1,80,219
Toddy revenue	39,365	24,255	5,40,159	562	10,77,109	1,53,579	...	...	79,92,792	11,24,493	9,604	1,09,61,918
Opium and its preparations	41,289	2,04,123	2,43,917	3,39,007	7,26,576	2,61,309	4,12,272	32,796	3,01,703	29,826	76,764	26,69,582
Other drugs: Ganja, Bhang, etc.	37,704	84,733	22	2,03,660	17,07,673	13,59,404	3,21,105	38,107	1,53,831	3,07,465	11,643	42,25,347
TOTAL	10,28,668	17,79,833	32,32,510	12,62,580	1,21,73,995	77,65,003	24,83,844	1,85,014	1,49,21,197	98,68,621	7,58,602	5,54,59,867
Duty on Opium consumed in India	9,521	3,62,445	24,87,169	14,52,389	19,29,956	5,55,944	1,70,393	7,579	4,83,797	7,34,851	1,44,025	83,38,069
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	20,465	...	...	...	...	20,465
Duty on Ganja	394	1,10,228	...	2,04,412	16,68,036	...	...	...	1,45,759	1,78,921	10,039	23,17,789
Fines, Confiscations, and Miscellaneous	6,399	1,605	45,281	693	15,927	2,794	540	89	65,865	67,544	1,510	2,08,247
TOTAL CIVIL DEPARTMENT . R	10,44,982	22,54,111	57,64,960	29,20,074	1,57,87,914	83,23,741	26,75,242	1,92,682	1,56,16,618	1,08,49,937	9,14,176	6,63,44,437
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	51,428(a)	...	...	...	...	...	...	..	816	2 948	...	55,192
TOTAL EXCISE REVENUE	10,96,410	22,54,111	57,64,960	29 20,074	1.57,87,914	83,23,741	26,75,242	1,92,682	1,56,17,434	1,08,52,885	9,14,176	6,63,99,629
Total India converted into £ at R15 = £1 . £												4,426,642
CHARGES.												
Salaries and Establishments	17,369	36,318	2,86,414	6,596	5,54,109	64,062	50,557	5,777	7,70,291	2,41,592	8,463	20,41,548
Rewards	...	6,311	1,40,799	5,326	51,312	7,909	4,740	451	37,207	11,732	145	2,65,932
Rents, Rates, and Taxes	...	98	555	...	3,483	106	...	...	4,227	2,772	...	11,241
Petty Construction and Repairs	,,	322	2,529	...	1,185	...	58	...	29,582	4,941	...	38,617
Loss by Dryage and Wastage of Opium	829	...	...	...	...	...	...	...	1,707	...	...	2,536
Contingent Expenses	8,031	8,221	46,454	3,871	1,65,439	7,555	9,353	1,023	1,31,084	93,717	2,996	4,77,744
CHARGES IN INDIA . R	26,229	51,270	4,76,751	15,793	7,75,528	79,632	64,708	7,251	9,74,098	3,54,754	11,604	28,37,618
Total India converted into £ at R15 = £1 . £												1,89,175
CHARGE IN ENGLAND:												
Stores for India; Hydrometers												9
TOTAL EXCISE CHARGES £												1,89,184

(a) Bengal Command Rs. 20,370
Punjab ,, 31,058
51,428

(b) From 1st October 1902.

No. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1903.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.*	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
District Local Fund:												
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	58,924	4,18,579	16,80,344	6,86,458	(b) 48,18,765	(c) 57,69,066	20,78,173	1,42,257	(e) 61,27,058	24,36,154	2,55,629	2,44,71,407
Provincial:												
Cess on Lands for expenditure on Roads, Schools, etc. .	...	3,991	...	...	48,11,993	...	...	...	...	...	...	48,15,984
Cess on Lands for Famine Assurance, Canals and Railways	...	1,74,908	...	...	...	(c) 13,17,712	5,45,434	66,921	...	...	—1,299	21,03,676
Cess on Lands for District Post .	...	42,971	...	...	3,19,634	...	1,03,565	6,641	...	...	...	4,72,812
Cess on Lands for Village Service and Patwaries . .	58,084	5,24,535	...	...	...	25,33,179	13,13,400	1,22,155	28,80,574	4,06,797	3,09,114	81,47,838
Assessment on Wards' Estates for Establishment Charges .	...	...	...	...	1,62,003	...	21,667	1,869	...	...	...	1,85,539
Miscellaneous	(a) 43,081	...	...	...	...	(d) 9,35,909	...	(g) 4,737	(f) 29,871	...	...	10,13,598
TOTAL RECEIPTS under PROVINCIAL RATES . . .	1,60,089	11,64,984	16,80,344	6,86,458	1,01,12,395	1,05,55,866	40,62,240	3,44,580	90,37,503	28,42,951	5,63,444	4,12,10,854
Deduct—Refunds . . .	*137*	*1,293*	*800*	*3,635*	*38,700*	*3,208*	*6,652*	*39*	*20,508*	*13,826*	*315*	*89,113*
NET RECEIPTS under PROVINCIAL RATES . R	1,59,952	11,63,691	16,79,544	6,82,823	1,00,73,695	1,05,52,658	40,55,588	3,44,541	90,16,995	28,29,125	5,63,129	4,11,21,741
Total India R4,12,10,854 converted into £ at R15=£1 . £												2,747,390
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES . . .	...	...	70,947	3,330	5,00,795	4,112	...		...	49,042	...	6,28,226
Total India converted into £ at R15=£1 . £												41,882

(a) Consists of—

	R
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . .	11,139
Educational "Plough Tax" in Coorg	5
Local cess under new District fund Regulation in Coorg	31,937
	43,081

* From 1st October 1902.

(b) Roads and Public Works only.

(c) Distribution of Rates under Act III of 1878 and Act V of 1894, United Provinces of Agra and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	R	R	R	R
Local Rate, Agra—				
Local Rate fund	23,96,806	...	...	23,96,806
District Boards' fund	24,78,818	...	...	24,78,818
Consolidated Local Rate, Oudh—				
Local Rate fund	62,619	...	...	62,619
District Boards' fund	8,30,823	...	...	8,30,823
"Famine Assurance Rate," Agra	...	...	9,60,334	9,60,334
Ditto, Oudh	...	...	3,57,378	3,57,378
TOTAL . R	57,69,066	...	13,17,712	70,86,778

(d) Rural Police Rate in Oudh.

(e) Includes House tax in Unions or Punchayets and Road Cess in Badrachalam Taluk.

(f) Irrigation Cess in lieu of labour.

(g) Karawa Cess Fund.

No. 23A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.										No. of Items.
	India, General.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Berar.*	Total Gross Receipts.	
SEA CUSTOMS.											
Imports.											
Special Import Duties.	₹	₹	₹	₹	₹	₹	₹	₹		₹	
Arms, Ammunitions, and Military Stores	...	...	24,948	1,70,498	...	...	48,829	1,12,873	...	3,57,148	1
Liquors:											
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	41,994	51,836	...	...	32,016	1,13,448	...	2,39,294	2
Spirits and Liqueurs	...	...	11,78,466	20,51,372	...	...	9,65,279	27,68,072	...	69,63,189	3
Wines	...	...	35,368	1,30,154	...	...	48,146	1,77,562	...	3,91,230	4
Opium	...	...	339	2,237	...	...	452	812	...	3,840	5
Petroleum	...	...	79,326	24,21,057	...	...	7,88,428	20,87,933	...	53,76,744	6
Sugar (Countervailing Duties)											
Beet Sugar (Sec. 8B. of Act VIII of 94 and VIII of 1902)	...	...	1,610	1,51,139	...	...	1,437	1,78,517	...	3,32,703	7
Beet and other Sugar	...	...	7,316	3,67,431	...	...	3,330	3,26,388	...	17,04,465	8
General Import Duties.											
Articles of Food and Drink (excluding Sugar)	...	...	2,06,351	3,63,660	...	...	2,01,305	6,86,147	...	14,57,463	9
Sugar (ordinary Duties)	...	...	1,22,504	7,76,380	...	...	10,663	16,03,352	...	25,12,899	10
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials	...	...	65,351	3,65,300	...	...	1,62,595	6,13,831	...	12,07,077	11
Cotton Manufactures	...	...	4,59,155	52,39,648	...	...	7,19,244	31,97,170	...	96,15,217	12
Metals and Manufactures of:											
Silver Bullion and Coin	...	...	619	7,27,090	...	...	60,046	31,52,877	...	39,40,632	13
Other Metals and Manufactures of Metals	...	...	2,13,488	12,90,589	...	...	2,63,365	12,94,598	...	30,62,040	14
Oils (excluding Petroleum)	...	...	6,359	88,135	...	...	17,408	29,810	...	1,41,712	15
Manufactured Articles	...	...	7,03,515	17,05,368	...	...	4,82,874	32,45,452	...	61,37,209	16
Raw Materials and Unmanufactured Articles	...	...	77,088	1,48,109	...	...	20,547	5,82,207	...	8,27,951	17
Total Imports	...		32,23,797	1,60,50,003	...	...	38,25,964	2,11,71,049	...	4,42,70,813	18
Exports.											
Grain and Pulse:											
Paddy (Rice in husk)	...	...	59,695	660	...	...	1,28,302	11,316	...	1,99,973	19
Rice	...	...	96,14,329	17,34,895	...	...	6,38,473	4,68,046	...	1,24,55,743	20
Pepper	...	...	...	...	...	...	...	...	...	...	21
Total Exports ₹	...	...	96,74,024	17,35,555	...	...	7,66,775	4,79,362	...	1,26,55,716	22
Miscellaneous	...	...	910	2,20,767	...	...	297	83,451	...	3,05,425	23
TOTAL SEA CUSTOMS ₹	...	...	1,28,98,731	1,80,06,325	...	...	45,93,036	2,17,33,862	...	5,72,31,954	24
LAND CUSTOMS.											
Import Duty:											
On Cotton Goods	...	...	...	...	...	...	4,170	105	...	4,275	25
„ other Goods	...	...	...	...	...	...	1,27,207	32,392	...	1,59,599	26
Total Import Duty	...	...	...	...	...	...	1,31,377	32,497	...	1,63,874	27
Export Duty	...	...	...	...	...	...	88,745	21,995	...	1,10,740	28
Miscellaneous	...	...	...	...	...	...	...	454	...	454	29
TOTAL LAND CUSTOMS ₹	...		...	...	...	...	2,20,122	54,946	...	2,75,068	30
Excise Duty on Cotton Manufactures	13,035	1,21,664	...	6,605	60,988	3,031	67,813	15,84,121	8,956	18,66,213	31
Warehouse and Wharf Rents	...	...	5,974	6,507	...	...	26,863	3,436	...	42,780	32
Miscellaneous	...	...	1,01,171	993	...	...	56,227	90,132	...	2,48,523	33
TOTAL CUSTOMS REVENUE ₹	13,035	1,21,664	1,30,05,876	1,80,20,430	60,988	3,031	49,64,061	2,34,66,497	8,956	5,96,64,538	34

Total Gross Receipts ₹5,96,64,538

* From 1st October 1902.

NUE for the Year ended 31st March 1903.

No. of items.	Refunds and Drawbacks.								Net Receipts.									
	Central Provinces.	Burma	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	Total Refunds and Drawbacks.	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	Berar*.	Total Net Receipts.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	15,957	1,12,732	...	...	31,546	36,424	1,96,659	...	...	8,991	57,766	...	...	17,283	76,449	...	1,60,489
2	...	3	42	...	...	304	735	1,084	...	...	41,991	51,794	...	...	31,712	1,12,713	...	2,38,210
3	...	1,175	10,777	...	...	1,457	17,657	31,066	...	...	11,77,291	20,40,595	...	...	9,63,822	27,50,415	...	69,32,123
4	...	94	342	...	...	20	1,020	1,476	...	...	35,274	1,29,812	...	...	48,126	1,76,542	...	3,89,754
5	...	...	...	...	...	...	15	15	...	...	339	2,237	...	...	452	797	...	3,825
6	...	572	792	...	...	1,803	27,014	30,181	...	..	78,754	24,20,265	...	...	7,86,625	20,60,919	...	53,46,503
7	...	1,038	1,577	...	...	1,127	42,765	46,507	...	...	572	1,49,562	...	...	310	1,35,752	...	2,86,196
8	...	4,372	1,37,431	...	...	2,392	7,46,063	8,90,258	...	...	2,944	2,30,000	...	...	938	5,80,325	...	8,14,207
9	...	719	5,360	..	...	170	49,047	55,296	...	...	2,05,632	3,58,300	...	...	2,01,135	6,37,100	...	14,02,167
10	...	83	6,720	...	...	174	38,005	44,982	...	...	1,22,421	7,69,660	...	...	10,489	15,65,347	...	24,67,917
11	...	85	1,488	...	..	44	13,136	14,753	...	...	65,266	3,63,812	..	...	1,62,551	6,00,695	...	11,92,324
12	...	664	5,841	...	...	6,989	88,884	1,02,378	...	...	4,58,491	52,33,807	...	...	7,12,255	31,08,286	...	95,12,839
13	...	...	9,580	...	...	...	46,414	55,994	...	..	619	7,17,510	...	...	60,046	31,06,463	...	38,84,638
14	...	160	12,688	...	...	919	22,532	36,299	...	...	2,13,328	12,77,901	...	...	2,62,446	12,72,066	...	30,25,741
15	...	44	1,913	...	...	133	97	2,187	...	...	6,315	86,222	...	...	17,275	29,713	...	1,39,525
16	...	925	19,834	...	...	3,981	80,039	1,10,779	...	...	7,02,590	16,85,534	...	...	4,78,893	31,59,413	...	60,26,430
17	...	457	3,944	...	..	14	47,245	51,660	...	...	76,631	1,44,165	...	...	20,533	5,34,962	...	7,76,291
18	...	26,348	3,31,061	...	...	51,073	12,63,092	16,71,574	...	...	31,97,449	1,57,18,942	...	...	37,74,891	1,99,07,957	...	4,25,99,239
19	...	594	2	...	...	113	...	709	...	...	59,101	658	...	...	1,28,189	11,316	...	1,99,264
20	...	2,20,917	67,772	...	...	12,638	4,487	3,05,814	...	...	93,93,412	16,67,123	...	...	6,25,835	4,63,559	...	1,21,49,929
21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22	...	2,21,511	67,774	...	...	12,751	4,487	3,06,523	...	...	94,52,513	16,67,781	...	...	7,54,024	4,74,875	...	1,23,49,193
23	...	14	11,001	...	...	7	10	11,032	...	...	896	2,09,766	...	...	290	83,441	...	2,94,393
24	...	2,47,873	4,09,836	..	...	63,831	12,67,589	19,89,129	...	...	1,26,50,858	1,75,96,489	...	...	45,29,205	2,04,66,273	...	5,52,42,825
25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,170	105	...	4,275
26	...	..	...	...	...	120	426	546	...	...	...	...	...	...	1,27,087	31,966	...	1,59,053
27	...	...	...	...	...	120	426	546	...	...	...	...	...	...	1,31,257	32,071	...	1,63,328
28	...	...	...	...	...	...	6	6	...	...	...	...	...	...	88,745	21,989	...	1,10,734
29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	454	...	454
30	...	...	...	...	...	120	432	552	...	...	...	...	..	...	2,20,002	54,514	...	2,74,516
31	1,575	...	...	...	...	5,776	33,393	40,744	13,035	1,20,089	...	6,605	60,988	3,031	62,037	15,50,728	8,956	18,[illegible]5,469
32	...	...	...	...	...	79	31	110	...	...	5,974	6,507	...	...	26,784	3,405	...	42,670
33	...	3	...	...	...	775	5,800	6,578	...	...	1,01,168	993	...	...	55,452	84,332	...	2,41,945
34	1,575	2,47,876	4,09,836	...	...	70,581	13,07,245	20,37,113	13,035	1,20,089	1,27,58,000	1,76,10,594	60,988	3,031	48,93,480	2,21,59,252	8,956	5,76,27,425

converted into £ at R15=£1 . £3,977,636

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1903.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	R	R	R	R	R
Commissioner and Assistant Commissioner (*a*)	...	...	...	49,222	49,222
Establishment and Contingencies of ditto	...	...	...	61,354	61,354
Collectors, Deputy and Assistant (*a*)	40,169	57,132	35,434	61,730	1,94,465
Office and Wharf Establishment	62,626	1,53,700	62,920	1,14,426	3,93,672
Preventive Establishment	87,338	(*a*)3,60,197	9,958	1,79,089	6,36,582
Appraising Establishment	21,900	(*a*)1,03,436	23,470	78,010	2,26,816
Overtime Allowance	58,243	1,19,222	4,541	26,938	2,08,944
Contingent Charges	12,343	57,038	6,562	35,825	1,11,768
Add—Portion transferred from Salt (see page 46)	...	...	...	1,31,432	1,31,432
Total Charges at the Principal Ports	2,82,619	8,50,725	1,42,885	7,38,026	20,14,255
Charges at other Ports (*vide* details below)	82,920	46,235	...	1,46,652	2,75,807
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	...	...	1,27,781	...	1,27,781
TOTAL CHARGES IN INDIA	3,65,539	8,96,960	2,70,666	8,84,678	24,17,843

Total India converted into £ at R15=£1 £	161,190
CHARGES IN ENGLAND: Stores for India: Scales and Weights, etc.	145
TOTAL CUSTOMS CHARGES £	161,335

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.(*b*)	Contingent Charges.	TOTAL.
	R	R	R	R
Burma.				
Akyab	(*a*)2,550	18,572	751	21,873
Bassein	(*a*)2,550	9,560	434	12,544
Kyauk-Phyu	...	1,080	18	1,098
Maungdaw	...	1,329	68	1,397
Mergui	...	3,514	83	3,597
Moulmein	(*a*)6,585	27,940	884	35,409
Sandoway	...	300	...	300
Tavoy	...	4,802	86	4,888
Victoria Point	...	1,800	14	1,814
Total Burma	11,685	68,897	2,338	82,920
Bengal.				
Balasore	...	6,447	370	6,817
Chittagong	(*a*)7,914	22,223	914	31,051
Cuttack	...	5,869	95	5,964
Dacca	...	581	111	692
Pooree	...	1,545	166	1,711
Total Bengal	7,914	36,665	1,656	46,235
Bombay.				
Sind Division	15,320	1,23,231	8,101	1,46,652
Total Charges at Other Ports	34,919	2,28,793	12,095	2,75,807

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1903.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:												
Income Tax:												
Ordinary Collections	1,17,773	2,66,678	9,39,483	2,58,792	52,75,498	21,95,421	12,27,879	72,195	25,52,860	32,93,416	...	1,61,99,995
Deductions by Government from Salaries and Pensions	2,84,171	86,713	2,61,681	48,360	5,16,954	3,42,004	2,07,384	41,410	3,17,585	3,51,133	15,586	24,72,981
Deductions from Interest on Government Securities	4,42,069	1,215	1,932	334	16,345	34,726	18,691	141	66,587	1,85,795	1	7,67,836
Penalties	101	4,055	1,927	2,305	23,722	2,035	4,000	468	9,282	5,775	...	53,670
Recoveries from Surplus Profits of Railway Companies	46,216	...	...	...	3,948	...	...	...	13,067	59,678	...	1,22,909
Other items	...	1	438	...	15,718	...	15	46	5	12,642	...	28,865
License Tax	...	372	...	...	...	...	...	...	...	...	1,04,034	1,04,406
TOTAL CIVIL DEPARTMENT	8,90,330	3,59,034	12,05,461	3,09,791	58,52,185	25,74,186	14,57,969	1,14,260	29,59,386	39,08,439	1,19,621	1,97,50,662
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Military Department	(b)3,96,749	...	...	...	...	...	...	...	1,38,480	1,43,450	...	6,78,679
„ Public Works „	62,525	11,070	42,359	9,347	85,958	70,120	1,52,049	663	42,009	46,298	2,118	5,24,516
„ Post Office „	82,608	...	...	...	...	...	...	...	...	...	...	82,608
„ Telegraph „	97,622	...	...	...	...	...	...	...	...	...	...	97,622
„ Marine „	22,336	...	...	...	...	...	...	...	...	...	...	22,336
TOTAL OTHER DEPARTMENTS	6,61,840	11,070	42,359	9,347	85,958	70,120	1,52,049	663	1,80,489	1,89,748	2,118	14,05,761
TOTAL ASSESSED TAXES	15,52,170	3,70,104	12,47,820	3,19,138	59,38,143	26,44,306	16,10,018	1,14,923	31,39,875	40,98,187	1,21,739	2,11,56,423
Deduct—Refunds	*3,901*	*3,299*	*8,853*	*970*	*22,860*	*19,500*	*18,505*	*840*	*19,876*	*16,860*	*876*	*1,16,340*
NET REVENUE from ASSESSED TAXES	15,48,269	3,66,805	12,38,967	3,18,168	59,15,283	26,24,806	15,91,513	1,14,083	31,19,999	40,81,327	1,20,863	2,10,40,083
Total Assessed Taxes in India R2,11,56,423 converted into £ at R15 = £1 . £												1,410,428
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,492	...	39,628	1,435	2,01,186	297	10,641	828	31,763	73,571	1,414	3,62,255
Total Charges in India converted into £ at R15 = £1 . £												24,150

(a) From 1st October 1902

(b) Bengal Command . R 1,91,133
Punjab „ . 2,05,616
3,96,749

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1903.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Revenue from Timber and other Produce removed from the Forests by Government Agency:												
Timber	3,51,387	4,69,331	33,54,272	44,468	85,666	3,51,295	7,19,642	36,630	1,62,076	7,02,742	72	62,77,581
Firewood and Charcoal	41,722	7,890	1,682	8	35,945	1,35,665	5,02,586	2,946	4,00,271	2,26,950	930	13,56,595
Bamboos	254	1,725	407	...	10,253	6,356	6,210	...	1,589	1,694	19	28,507
Sandal Wood	84,455	...	...	...	...	...	...	...	53,327	18,308	..	1,56,150
Grass and other minor Produce	4,874	36,114	1,956	15,310	6,322	22,006	36,008	1,496	45,035	49,120	6,536	2,24,777
	4,82,692	5,15,060	33,58,317	59,786	1,38,186	5,15,322	12,64,446	41,072	6,62,298	9,98,874	7,557	80,43,610
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:												
Timber	24,781	56,151	23,80,623	3,09,567	5,37,604	9,78,838	49,571	39,271	2,33,319	6,13,742	60,108	52,83,575
Firewood and Charcoal	7,391	23,022	1,53,450	6,598	2,67,610	1,01,211	36,413	7,277	3,28,979	2,21,837	40,657	12,03,435
Bamboos	1,021	2,561	1,86,915	10,144	59,592	1,51,205	10,951	...	1,70,784	48,301	10,189	6,51,703
Grazing and Fodder Grass	4,281	1,46,173	2,256	16,867	24,288	1,15,240	1,40,243	9,088	5,69,102	2,93,191	29,363	13,55,092
Other minor Produce	(b) 17,931	85,275	90,746	49,149	1,56,230	1,00,765	15,168	220	5,20,750	71,529	8,821	11,10,554
Forest Stamps	...	5,61,121	...	...	...	...	...	...	...	...	...	5,61,121
Commutation Fees	...	77,538	...	25,933	...	..	...	...	...	...	...	1,03,471
Other items	...	71	...	...	21,344	...	...	...	...	...	...	21,415
	55,405	9,51,912	28,13,990	4,18,258	10,66,668	14,47,259	2,52,346	55,856	18,22,934	12,56,590	1,55,238	1,02,96,456
Confiscated Drift and Waif Wood	32	2,190	1,74,204	8,136	8,922	15,220	31,309	126	12,243	5,017	115	2,57,514
Revenue from Forests not managed by Government:												
Duty on Foreign Timber and other Forest Produce	...	...	2,97,265	14,633	...	11,313	...	...	...	4,398	...	3,27,609
Revenue from shared and private Forests	9,536	...	...	27,009	...	...	2,794	161	...	4,182	965	44,647
	9,536	...	2,97,265	41,642	...	11,313	2,794	161	...	8,580	965	3,72,250
Miscellaneous:												
Fines and Forfeitures	704	1,910	1,802	86	396	8,503	1,582	540	5,546	5,814	44	26,927
Refunds	303	690	6,291	878	1,986	758	705	...	...	1,975	...	13,580
Other Sources	7,110	45,443	87,184	51,414	40,089	26,949	33,220	3,368	1,10,798	52,306	3,304	4,61,191
	8,117	48,043	95,277	52,378	42,471	36,210	35,513	3,908	1,16,344	60,095	3,348	5,01,704
TOTAL FOREST REVENUE . R	5,55,782	15,17,205	67,39,053	5,80,200	12,56,247	20,25,324	15,86,408	1,01,123	26,13,819	23,29,156	1,67,223	1,94,71,540
Total India converted into £ at R15=£1 £												1,298,103

EXPENDITURE.

General Direction.												
Salary of the Inspector General and Assistant Inspector General of Forests (c)	45,933	...	...	...	...	...	...	...	...	...	...	45,933
Establishment and Contingencies	37,587	...	...	...	...	...	...	...	...	...	...	37,587
Total General Direction . ₹	83,520	...	...	...	...	...	...	...	...	...	...	83,520
A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency	1,95,017	3,19,255	8,46,514	11,424	61,674	2,43,219	4,85,465	16,719	3,39,940	3,11,133	4,431	28,34,791
Ditto ditto ditto Consumers or Purchasers	20	77,170	48,919	3,793	63,214	34,062	778	150	1,08,275	43,357	6,991	3,86,729
Confiscated Drift and Waif Wood	1	42	83,851	52	2,456	5,771	4,495	64	1,626	491	...	98,849
Revenue from Forests not managed by Government	497	...	4,414	20,236	...	5,099	...	...	...	...	...	30,276
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	12,005	18,578	27,289	37,538	8,043	22,898	24,147	—15,558	1,34,040
Live Stock, Stores, Tools and Plant	65,614	18,057	1,16,669	17,525	20,370	26,610	4,390	106	69,444	6,376	2,325	3,47,486
Communications and Buildings	18,103	43,650	1,00,002	16,520	59,713	1,13,379	30,261	2,827	1,07,747	49,168	10,515	5,51,891
Demarcation, Improvement, and Extension of Forests :—												
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 42c, page 102	...	...	...	...	...	...	...	...	67,266	2,981	...	70,247
Other Charges	31,299	1,03,756	5,18,905	25,074	64,699	1,20,608	44,220	1,495	2,46,143	2,24,300	27,693	14,08,192
Miscellaneous	13,186	3,690	12,294	1,565	4,695	4,148	1,711	33	6,357	46,633	307	94,619
Total Conservancy and Works . ₹	3,23,737	5,65,620	17,31,598	1,08,200	2,95,399	5,80,185	6,08,858	29,437	9,69,606	7,08,586	36,704	59,58,02[illegible]
B.—Establishments.												
I.—Salaries.												
Pay of Conservators (c)	...	38,610	69,265	17,463	15,300	61,200	17,405	...	59,854	52,621	9,051	3,40,769
Pay of Superior Officers (c)	79,761	1,33,924	4,02,328	74,136	1,33,794	1,13,360	1,17,410	10,499	2,59,124	2,48,640	14,112	15,87,118
Subordinate Forests and Depôt Establishments	45,185	2,67,527	2,60,606	65,295	98,573	1,23,150	1,11,004	8,626	2,36,675	4,23,125	23,452	16,63,708
Office Establishments	16,706	56,703	1,52,513	18,853	27,967	53,848	29,303	1,203	1,15,100	80,818	8,637	5,61,711
Deputation and Special Allowances	13,128	4,384	79,285	4,310	3,908	5,556	5,561	181		7,967	600	1,24,880
	1,54,780	5,01,148	9,64,087	1,80,057	2,79,542	3,57,114	2,80,683	20,509	6,70,813	8,13,171	55,882	42,77,780
II.—Travelling Allowances.												
Conservators	...	3,480	5,861	2,175	3,001	4,130	2,295	...	8,070	7,151	921	37,084
Superior Officers	15,968	18,766	67,667	14,664	24,828	19,583	22,781	1,703	48,821	50,733	2,855	2,58,369
Subordinate Forest and Depôt Establishments	3,832	25,119	52,619	11,311	17,789	20,265	19,070	987	65,424	28,599	3,593	2,48,608
Office Establishments	1,185	3,091	15,591	629	1,760	4,589	4,247	168	18,893	(d) 22,895	678	73,726
	20,985	50,456	1,41,738	28,779	47,378	48,567	48,393	2,858	1,41,208	1,09,378	8,047	6,47,787
III.—Contingencies.												
Stationery	456	992	138	126	142	1,565	996	43	...	6,229	163	10,850
Carriage of Tents and Records	2,040	13,941	14,258	249	2,898	11,483	5,967	439	...	6,308	2,942	60,525
Rents, Rates, and Taxes	3,091	1,220	12,638	750	1,829	1,574	2,932	41	3,329	5,869	...	33,273
Pay of Police Guards	...	...	...	...	...	1,465	...	...	...	...	...	1,465
Official Postage	1,984	7,848	6,459	2,480	3,580	3,512	5,812	250	22,331	17,775	819	72,850
Sundries	5,503	9,914	19,347	6,858	7,246	8,533	6,454	508	28,175	9,125	1,592	1,03,255
	13,074	33,915	52,840	10,463	15,695	28,132	22,161	1,281	53,835	45,306	5,516	2,82,218
Total Establishments . ₹	1,88,839	5,85,519	11,58,665	2,19,299	3,42,615	4,33,813	3,51,237	24,648	8,65,856	9,67,855	69,445	52,07,791
Total Expenditure in India . ₹	5,96,096	11,51,139	28,90,263	3,27,499	6,38,014	10,13,998	9,60,095	54,085	18,35,552	16,76,441	1,06,149	1,12,49,331
Total India converted into £ at ₹15=£1 . £												749,955
Charges in England :											£	
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.											1,726	
Stores for India : Belting, Saws, etc.											102	1,828
Total Forest Expenditure . £												751,783

(a) From 1st October 1902. (b) Includes ₹16,040 on account of Cardamum. (c) Includes Exchange Compensation Allowance. (d) Includes ₹408 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R	R	R
Fees for Registering Documents .	15,143	51,786	1,26,821	69,329	16,13,095	3,74,761	1,49,579	22,017	11,59,459	5,11,965	24,074	41,18,029
Fees for Copies of Registered Documents	1,733	23,419	2,694	1,064	31,388	25,629	49,732	5,901	31,851	11,203	12,940	1,97,554
Miscellaneous	638	11,940	9,676	522	46,283	46,915	13,987	2,793	2,46,534	5,701	3,229	3,88,218
TOTAL REGISTRATION RECEIPTS R	17,514	87,145	1,39,191	70,915	16,90,766	4,47,305	2,13,298	30,711	14,37,844	5,28,869	40,243	47,03,801
Deduct—Refunds . . .	*4*	*39*	*237*	*136*	*6,144*	*414*	*258*	*5*	*2,818*	*3,818*	*53*	*13,926*
NET RECEIPTS under REGISTRATION R	17,510	87,106	1,38,954	70,779	16,84,622	4,46,891	2,13,040	30,706	14,35,026	5,25,051	40,190	46,89,875
Total India R47,03,801 converted into £ at R15 = £1 . £												313,587
CHARGES.												
Superintendence . . .	...	9,253	...	...	52,626	11,052	...	...	37,657	7,789	3,563	1,21,940
District Charges . . .	6,599	34,598	45,154	36,809	9,00,004	2,14,472	89,931	8,242	8,34,708	2,63,701	21,512	24,55,730
TOTAL CHARGES under REGISTRATION R	6,599	43,851	45,154	36,809	9,52,630	2,25,524	89,931	8,242	8,72,365	2,71,490	25,075	25,77,670
Total India converted into £ at R15 = £1 £												171,845

(a) From 1st October 1902.

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1903.

		R	R	R
INDIA, GENERAL.				
Tribute from Ajehgarh			7,014	
" Amjeerah			33,267	
" Banswara			10,278	
" Bundi			1,80,000	
" Behut			1,400	
" Chirkhari			8,584	
" Doongurpur			24,788	
" Holkar			6,051	
" Jodhpur			98,000	
" Jaipur			4,00,000	
" Jhalawar			26,527	
" Kotah			2,34,720	
" Kilcheepur			15,498	
" Punnah			9,955	
" Paldeo			242	
" Rutlam			43,938	
" Sailana			10,418	
" Sirohi			6,881	
" Lawa			225	
" Shahpura			10,000	
" Udaipur			2,00,000	
				13,27,786
Contribution of Jodhpur towards cost of Erinpura Irregular Force			1,15,000	
" " Kotah towards cost of Deolee Irregular Force			2,00,000	
" " Bhopal towards cost of Bhopal Levy			1,61,290	
Contributions towards cost of United Malwa Contingent:				
From Jowrah			2,45,488	
Contributions towards cost of Malwa Bheel Corps:				
		R		
From Alirajpur		2,222		
" Amjeerah		19,196		
" Burwanee		4,215		
" Dhar		6,735		
" Dewas		88,903		
" Jhabuah		2,292		
" Jobat State		300		
			1,23,863	
				8,45,641
Fees on Succession:				
Bijawar				40,262
			TOTAL INDIA GENERAL	22,13,689
CENERAL PROVINCES.				
				R
Tribute from Kawardha State				48,000
" Kalahandi "				6,000
" Nandgaon "				70,000
" Chuikhadan "				15,000
" Khairagarh "				1,05,000
" Bastar "				15,200
" Sonpur "				9,000
" Patna "				8,500
" Other Petty States				12,500
			TOTAL CENTRAL PROVINCES	2,89,200
			Carried forward	25,02,889

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1903—*continued.*

			R	R
Brought forward				25,02,889
BURMA.				
Tribute from Shan States			3,55,350	
" Möng Mit State			20,000	
" Other States			49,404	
TOTAL BURMA				4,24,754
ASSAM.				
Tribute from Ramrai	R 100			
" Manipur	50,000			
			50,100	
Fees on Succession:				
Cherra			200	
TOTAL ASSAM				50,300
PUNJAB.				
Tribute from Kapurthalla	R 1,31,000			
" Chumba	3,800			
" Mandi	1,00,000			
" Sukeith	11,000			
" Various Petty States	41,320			
			2,87,120	
Fees on Succession:				
Nawab of Pataudi			20,000	
TOTAL PUNJAB				3,07,120
MADRAS.				
Tribute from Travancore			7,83,112	
Peskhash from Laccadive Islands			11,383	
" and Subsidy from Cochin			2,00,089	
" " Maisur			35,00,000	
" " Travancore			13,318	
TOTAL MADRAS				45,07,902
BOMBAY.				
Tribute from Kathiawar	R 5,14,924			
" from various Petty States	64,535			
Subsidy from the Kutch Government	1,86,950			
Contribution from Baroda State	3,72,478			
" Jagirdars, Southern Mahratta Country	92,653			
			12,31,540	
Fees on Succession:				
Fatehsing Shahji Raji Bhosle of Akalkot State (third instalment)	35,000			
Miraj State Junior	86,073			
Thakur of Alwa State	609			
Jaravar Sangji Rajaji of Sunth Rampore	13,077			
Collaterals of deceased Churun Devising Khetaji Shingam Estate	5			
Nazarana paid by Swantwadi State	46,459			
			1,81,223	
TOTAL BOMBAY				14,12,763
TOTAL TRIBUTES, ETC.				92,05,728
Total converted into £ at R15 = £1			£	613,715

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section B.—Interest.

Revenue £ 867,667 Expenditure £ 1,832,685.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Interest . .	28	Receipts	61	...	867,667	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	29	Expenditure	63	...	...	1,435,250
Interest on other Obligations . .	30	Expenditure	66	...	...	397,435
			Total .		867,667	1,832,685

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1903.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 93, page 274 . .	16,43,023	6,259	...	...	14,52,826	...	...	7,480	3,30,752	16,41,560	15,084	50,97,984
Provincial Loans and Advances set forth in Account No. 93A, page 284	...	92,957	29,835	1,536	2,89,758	3,82,030	2,37,673	...	2,21,377	3,10,466	...	15,65,632
Other Advances . . .	15,012	...	...	...	...	...	...	...	...	3,080	...	18,092
Total Interest on Loans and Advances . . .	16,58,035	99,216	29,835	1,536	17,43,584	3,82,030	2,37,673	7,480	5,52,129	19,55,106	15,084	66,81,708
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 34C, page 84 .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,762	3,628	...	489	15,095	22,377	3,336	...	59,391	91,655	...	1,97,733
Total Interest on Investments	34,72,182	3,628	...	489	15,095	22,377	3,336	...	59,391	91,655	...	36,68,153
Arrears due to the Government.												
Of Land Revenue . .	7	...	...	...	1,449	...	...	...	30,411	211	26	32,104
Of other Revenue . .	202	...	...	...	5	...	...	...	6,368	1,115	821	8,511

Of District Road Cess . .	...	...	...	...	38,442	...	...	...	...	...	...	38,442
Of Public Works Cess . .	...	...	...	...	37,880	...	...	...	...	...	...	37,880
Of Balances due for Purchase Money of Waste Lands . .	...	...	...	...		...	8,419	...	2,510	...	...	10,929
Total Interest on Arrears due to Government .	209	...	...	...	77,776	...	8,419	...	39,289	1,326	847	1,27,866
Sundry Accounts.												
Percentage from Subscribers to Uncovenanted Service Family Pension Fund . . .	2,719	...	...	...	...	...	...	...	...	636	...	3,355
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies	1,58,126	...	...	...	...	...	...	...	...	6	...	1,58,132
Sundry Items	337	276	505	428	8,056	191	35	...	5,544	637	55	16,064
Total Sundry Accounts .	1,61,182	276	505	428	8,056	191	35	...	5,544	1,279	55	1,77,551
TOTAL RECEIPTS IN INDIA . R.	52,91,608	1,03,120	30,340	2,453	18,44,511	4,04,598	2,49,463	7,480	6,56,353	20,49,366	15,986	1,06,55,278
Total India converted into £ at R15=£ 1 . £												710,352

RECEIPTS IN ENGLAND:

	£	
Interest realized from investment of Cash Balance	138,062	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	585	
	138,647	
Premium realized on the issue of 1,500,000 India 3 per Cent Stock	18,668	157,315
TOTAL INTEREST RECEIPTS . £		867,667

(a) From 1st October 1902.

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1903.

	Amount of Loan, 31st March 1903.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	R	R	R	R
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,54,00,000	10,16,000	10,73,867	18,61,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	23,62,25,100	82,67,878	85,31,266	
Loan of 1854-55	32,18,99,500	1,12,66,482	1,11,70,732	
Transfer Loan of 1st May 1865	34,94,65,300	1,22,31,285	1,19,83,271	
Loan of 1879	4,51,16,600	15,79,081	15,74,549	
Loan of 1900-1901	5,38,12,200	18,83,427	15,25,173	3,47,84,991
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,07,08,300	33,21,249	33,84,584	33,84,584
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,400	56	(a) 5,134	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,000	33,680	(b) 47,758	53,292
Paid in India on Loans in course of Discharge:				
4½ per cent. Transfer Loan of 1878	...	...	25	
Transfer Loan of 1879, 4½ per cent. portion	...	...	1,443	
4 per cent. Loan of 1828-29	...	...	—51	
4 per cent. Loan of 1832-33	...	...	3,542	
4 per cent. Loan of 1835-36	...	...	160	
4 per cent. Loan of 1842-43	...	...	5,592	
4 per cent. Loan of 1854-55	...	...	1,955	
4 per cent. Transfer Loan of 1st May 1865	...	...	11,496	
Reduced 4 per cent. Loan of 1879	...	...	838	
3½ per cent. Loan of 1893-94			1,333	26,333
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	6,350	254	127	
Discount on Loans—				
Discount on Loan raised during the year		3,57,646		
Excess payments in connection with the discharge of the *Sicca* Loan of 1832-33		93		
			3,57,739	3,57,866
TOTAL INTEREST ON RUPEE DEBT IN INDIA			R	4,09,18,633
Total India converted into £ at R15=£1			£	2,727,929
Carried forward			£	2,727,929

(a) Represents additional payment on account of Surplus Profits of the Cawnpore-Achneyra Railway.
(b) Includes 13,998 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1903—*continued.*

	Amount of Loan, 31st March 1903.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward				2,727,929
STERLING DEBT.				
India 3½ per cent. Stock	62,968,106	2,203,884	2,206,742	
India 3 per cent. Stock	48,635,384	1,459,062	1,447,699	
India 2½ per cent. Stock	11,892,207	297,305	297,288	
India Bills	3,500,000	...	113,435	
East Indian Railway Debenture Stock, 4½ per cent.	1,435,650	64,604	64,049	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,947	13,946	
South Indian Railway Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent	2,70 ,450	108 058		
Great Indian Peninsula Railway Debentures, 3 per cent.	250,000	7,500	179,892	
Do. do., 2¾ per cent.	...	...		
Do. do., 2½ per cent.	1,602,100	40,052		
			4,342,776	
Discount, Sinking Fund			(*a*) 22,771	
TOTAL INTEREST ON STERLING DEBT			£	4,365,547
GRAND TOTAL			£	(*b*) 7,093,476

(*a*) Includes £20,120 charged to "Interest on Debt" and £2,651 charged to "State Railways—Interest on Debt."
(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RIALWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—2,55,92,128	3,57 741	—2 52,34,387	4,72,77,981	88,53,531	5,61,31,512
Central Provinces	...	96,525	...	96,525	(*c*) 21,64,656	...	21,64,656
Burma	...	18,840	...	18 840	...	...	...
Assam	...	1,373	...	1,373	...	...	...
Bengal	...	2,01,879	...	2,01,879	(*c*) 5,660	24,53,324	24,58,984
United Provinces of Agra and Oudh	...	3,47,033	125	3,47,158	(*c*) 4,03,311	32,29,712	36,33,023
Punjab	...	2,19,911	...	2,19,911	...	...	...
Madras	...	1,82,416	...	1,82,410	(*c*) 49,389	...	49,389
Bombay	...	6,47,654	...	6,47,654	...	...	...
Total India R	...	—2,38,76,497	3,57,866	—2,35,18,631	4,99,00,997	1,45,36,567	6,44,37,564
Ditto converted into £ at R15=£ 1 £	...	—1,591,767	23,858	—1,567,909	3,326,733	969,105	4,295,838
England £	2,983,039	...	20,120	3,003,159	(*d*) 1,362,388	...	1,362,388
TOTAL £	2,983,039	—1,591,767	43,978	1,435,250	4,689,121	969,105	5,658,226

TOTAL 7,093,476 as above.

(*c*) Charged to Interest chargeable against Companies on Advances.
(*d*) Includes £218,884 on account of Interest chargeable against Companies on Advances.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1903, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1902.	Amount, 31st March 1903.	Rate of Interest per cent.	Amount of Interest paid during the year
	₹	₹	₹	₹
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	28,430
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	2,485
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	14,553
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,864
Service Funds.				
Uncovenanted Service Family Pension Fund	1,45,81,595	1,47,21,389	6, 4, and 3½	8,60,985
Savings Banks.				
Post Office Savings Bank Deposits	10,68,21,233	11,42,15,535	3⅛	32,50,561
State Railway Provident Institutions	27,59,200	30,85,838	3¾ and 3⅛	1,04,795
Regimental Savings Banks Deposits	...	...	3¾	107
Financial Department Provident Fund	45,979	69,884	4	2,343
Civil Engineers' Provident Fund	50,86,769	53,65,636	4	2,03,786
Forest Officers' Provident Fund	(b)3,99,263	4,87,937	4	16,912
Police Officers' Provident Fund	5,189	6,130	4	197
Northern India Salt Revenue Department Povident Fund	...	13,294	4	284
Cemetery Endowment Fund	(b)7,591	9,218	3½ and 3⅛	282
Postal Insurance and Life Annuity Fund	(b)18,22,536	22,10,639	3½	69,731
General Family Pension Fund	(b)55,262	46,429	3⅛	1,791
Hindu Family Annuity Fund	18,866	45,343	3⅛	1,147
Bengal Christian Family Pension Fund	2,368	3,443	3⅛	132
Post Office Guarantee Fund	(b)3,29,054	3,22,752	4	12,000
Miscellaneous.				
Balances of Railway Funds	11,01,298	11,28,644	3⅛	28,547
Telegraph Fine Fund	14,959	13,769	3⅛	425
Miscellaneous accounts	...	...	...	83
TOTAL	13,46,08,229	14,33,02,947		46,34,735
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	30,283	36,241	3¾ and 3⅛	1,215
Police Officers' Provident Fund	22,242	32,417	4	1042
Cemetery Endowment Fund	(b)4,504	5,429	3½ and 3⅛	170
TOTAL	57,029	74,087		2,427
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	30,557	47,556	4	1,541
Cemetery Endowment Fund	7,377	9,964	3½ and 3⅛	311
Miscellaneous.				
Miscellaneous accounts	...	...	...	994
Refunds	...	...	...	5
TOTAL	37,934	57,520		2,851
Carried forward ₹	13,47,03,192	14,34,34,554		46,40,013

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1 for correction since made.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1903, etc.—*continued.*

	Amount, 1st April 1902.	Amount, 31st March 1903.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	13,47,03,192	14,34,34,554		46,40,013
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	(a)6,614	7,255	3¾ and 3⅛	210
Cemetery Endowment Fund	(a)2,291	2,690	3½ and 3⅛	84
Miscellaneous.				
Miscellaneous accounts	...	...	...	19
TOTAL	8,905	9,945		313
BENGAL.				
Savings Banks.				
State Railway Provident Institutions	(a)18,74,404	20,33,623	3¾ and 3⅛	69 783
Police Officers' Provident Fund	(a)61,713	88,173	4	2,944
Opium Department Provident Fund	9,400	27,990	4	762
Cemetery Endowment Fund	10,670	17,544	3½ and 3⅛	579
Miscellaneous.				
Compensation for lands taken up for public purposes	...	...	...	561
Land Revenue collections refunded	...	...	...	1,732
Miscellaneous accounts	...	...	...	28,439
Refunds	...	...	...	147
TOTAL	19,56,187	21,67,330		1,04,947
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	(a)1,47,20,688	1,46,70,080	6, 5, and 4	7,02,953
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(b)	(b)	(b)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
State Railway Provident Institutions	11,37,060	12,85,175	3¾ and 3⅛	43,401
Police Officers' Provident Fund	53,991	75,305	4	...
Cemetery Endowment Fund	24,000	32,222	3½ and 3⅛	1,077
PUNJAB. TOTAL	1,51,35,739	1,62,62,782		7,57,831
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
State Railway Provident Institutions	49,22,333	54,17,751	3¾ and 3⅛	1,84,436
Police Officers' Provident Fund	39,155	60,482	4	1,922
Cemetery Endowment Fund	14,664	17,865	3½ and 3⅛	635
Miscellaneous.				
Miscellaneous accounts	...	...	...	3,408
TOTAL	49,86,152	55,06,098		1,90,901
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	2,013	2,538	3½ and 3⅛	...
Miscellaneous.				
Refunds	...	...	...	670
MADRAS. TOTAL	2,013	2,538		670
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
Service Funds.				
Military Assistant Surgeons' Fund	3,48,286	3,52,160	4	14,122
Savings Banks.				
Forest Officers' Provident Fund	45,014	58,764	4	2,061
Police Officers' Provident Fund	38,842	59,027	4	1,942
Miscellaneous.				
Land Revenue collections refunded	...	...	...	148
Miscellaneous accounts	...	...	...	2,733
Refunds	...	...	...	2,473
TOTAL	4,33,402	4,71,211		23,542
Carried forward	15,82,25,590	16,78,54,458		57,18,217

(a) Differs from last year's closing balance by 1, for corrections since made.
own under India, General.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1903, etc.—*continued.*

	Amount, 1st April 1902.	Amount, 31st March 1903.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward .	15,82,25,590	16,78,54,458		57,18,217
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	55,990
Educational Funds	9,11,548	9,11,548	6 and 5	7,773
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	(b)21,94,043	22,94,824	6 and 3½	1,21,082
Savings Banks.				
Forest Officers' Provident Fund	(c)82,515	91,230	4	3,536
Police Officers' Provident Fund	27,575	46,956	4	1,47[illegible]
Cemetery Endowment Fund	43,597	46,519	3½ and 3⅛	1,4[illegible]
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	1,28,584	1,23,162	3⅛	3,794
Local Fund Pension Fund	88,804	1,00,296	3⅛	2,982
Miscellaneous.				
Revenue collections refunded	...	...	...	22
Miscellaneous accounts	...	...	...	9,063
Refunds	...	...	...	438
TOTAL .	34,76,966	36,14,535		2,39,754
BERAR.(d)				
Savings Banks.				
Police Officers' Provident Fund	4,276	4,872	4	170
Cemetery Endowment Fund	140	...	3½ and 3⅛	...
Miscellaneous.				
Refunds	...	...	...	21
.	4,416	4,872	...	191
TOTAL IN INDIA . R	16,17,06,972	17,14,73,865		59,58,162
Total India converted into £ at R 15=£1 . £				397,211
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				224
GRAND TOTAL . £				397,435

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 2, for corrections since made.
(c) Differs from last year's closing balance by 1, for corrections since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(d) Berar.	TOTAL.
SERVICE FUNDS.	R	R	R	R	R	R	R	R	R	R	R	R
Uncovenanted Service Fund	8,60,985	...	...	...	...	...	...	...	...	1,21,082	...	9,82,067
Military Assistant Surgeons' Fund . .	...	...	...	...	...	...	...	...	14,122	...		14,122
TOTAL SERVICE FUNDS R	8,60,985	...	...	...	...	...	...	...	14,122	1,21,082	...	9,96,189
SAVINGS BANKS.												
Post Office Savings Bank .	32,50,561	...	...	...	...	...	...	...	...	...	...	32,50,561
State Railway Provident Institutions . . .	1,04,795	1,215	...	210	69,783	43,401	1,84 436	...	...	...	...	4,03,840
Regimental Savings Banks	107	...	...	...	...	...	...	...	...	...	...	107
Financial Department Provident Fund . .	2,343	...	...	...	...	...	...	...	...	...	...	2,343
Civil Engineers' Provident Fund . . .	2,03,786	...	...	...	...	...	...	...	...	...	...	2,03,786
Forest Officers' Provident Fund	16,912	...	...	...	...	...	...	...	2,061	3,536	...	22,509
Police Officers' Provident Fund	197	1,042	1,541	...	2,944	...	1,922	...	1,942	1,470	170	11,228
Opium Department Provident Fund . . .	...	...	...	...	762	...	...	...	...	...	...	762
Northern India Salt Revenue Department Provident Fund	284	...	...	...	...	...	...	...	...	...	..	284
Cemetery Endowment Fund	282	170	311	84	579	1,077	635	...	...	1,454	...	4,592
Other Bank accounts .	84,801	...	...	...	...	...	...	...	...	6,776	...	91,577
TOTAL SAVINGS BANKS R	36,04,068	2,427	1,852	294	74,068	44,478	1,86 993	...	4,003	13,236	170	39,91,589

(d) From 1st October 1902.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section C.—Post Office, etc.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Post Office . .	31	Receipts and Expenditure . . .	68	...	1,429,935	1,346,778
Telegraph . .	32	Receipts	69	...	876,979	...
" . .	"	Expenditure	70	...	...	909,742
" . .	32A	Details of Message Revenue, Indian Telegraphs	71	581,248	...	...
" . .	32B	Details of Message Revenue, Indo-European Telegraphs	71	76,113	...	...
" . .	32C	Capital Cost of Indian Telegraph Lines .	71	223,626	...	...
" . .	32D	Outlay on Construction of Telegraph Lines .	74	149,073	...	...
" . .	"	Do. do. Lines under Agreement	74	5,051	...	...
" . .	32E	Details of Working and Maintenance of the Indian Telegraph Department . .	75	524,081	...	...
" . .	32F	Capital Cost of Indo-European Telegraph Lines	76	53,983	...	...
" . .	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	77	41,175	...	...
" . .	32H	Do. do. Persian Section	78	18,158	...	...
Mint . .	33	Receipts and Charges	79	...	411,238	424,014

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1903.

RECEIPTS.	R	R	R
India, General.			
IMPERIAL.			
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	12,94,413		
Sale of Postage Stamps :			
Ordinary Stamps	1,33,98,159		
Service Stamps	29,88,399		
Mail Cart, Passenger, Parcel and Goods Service Receipts	3,84,818		
Receipts on account of Money Orders	33,93,880		
Receipts on account of British Postal Orders	9,688		
Fees and Petty Receipts	1,14,115		
Contributions from Native States	6,000		
	2,14,99,472		
Deduct—	R		
Amount of Postage received in India and paid to the Post Master General, London	1,04,005		
Payments to Colonial and other Foreign Administrations	31,885		
Refunds	10,732		
	1,46,622		
		2,13,52,850	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (c)	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R		
Imperial	...	...	...	...	..	...	...	14,203	...	...	...	14,203	14,203	
Provincial	...	28,238	...	...	...	...	1	...	6	...	...	28,245	28,245	
Local	...	...	...	...	8,841	...	12,792	32,027	...	...	70	53,730	53,730	
TOTAL	...	28 238	...	...	8,841	...	12,793	46,230	6	...	70	96,178		

TOTAL RECEIPTS OF THE POST OFFICE	R	2,14,49,028
Total India converted into £ at R15 = £1	£	1,429,935

CHARGES.	R	R	R
India, General.			
IMPERIAL.			
Direction :			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a) 90,485		
Office Establishment	73,747		
Allowances	20,902		
Supplies and Services	251		
Office Expenses	11,364		
		1,96,749	
Office of Account and Audit :			
Comptroller, Deputy Comptroller, and Assistant Comptrollers	60,792		
Office Establishment	4,76,850		
Allowances	7,219		
Supplies and Services	143		
Office Expenses	17,903		
		5,62,907	
Presidency and District Offices :			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a) 2,11,350		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents, and Inspectors	(a) 8,44,617		
Office Establishments	80,73,997		
Allowances	6,21,087		
Supplies and Services	4,50,718		
Office Expenses	10,34,992		
		1,12,36,761	
Conveyance of Mails :			
Road Establishment	11,60,587		
Ferry and Boat Charges	24,622		
Contingent Road Charges and Allowances	1,16,796		
Bounty Money	2,715		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	7,31,437		
Railway Charges	8,961		
Payments to State and other Railways	15,16,729		
		35,61,847	
Subsidies		6,23,586	
Discount on Sale of Postage Stamps		2,05,918	
Stationery and Printing		(b) 8,29,661	
Miscellaneous Charges of Post Office		43,634	
			1,72,61,063

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (c)	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R		
Imperial	38,339	...	...	...	...	...	...	35,127	...	...	8,225	81,691	43,352	38,339
Provincial	...	73,413	1,54,839	8,250	3,933	...	1,40,058	...	1,04,860	1,02,793	...	5,88,146	5,88,146	
Local	8,419	...	1,20,854	42,110	3,62,987	1,88,091	14,886	33,852	...	...	841	7,72,040	7,63,621	8,419
TOTAL	46,758	73,413	2,75,693	50,360	3,66,920	1,88,091	1,54,944	68,979	1,04,860	1,02,793	9,066	14,41,877	13,95,119	1,73,07,821

TOTAL CHARGES IN INDIA	R	1,87,02,940	
CHARGES IN ENGLAND : Total India converted into £ at R15 = £1			£ 1,246,863
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	52,000	
Stores for India	,,	47,915	
			99,915
TOTAL CHARGES OF THE POST OFFICE	£		1,346,778

N.B.—The estimated amount of Sea-Postage retained by India is £3,850.

(a) Includes Exchange Compensation Allowance.

(b) Includes R2,52,378. cost of Stationery, etc., supplied from Central Stores.

(c) From 1st October 1902.

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1903.

RECEIPTS.	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.	R	£	£	£	£
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 A*)	87,18,715	581,248	...	...	581,248
Rent of Wires and Instruments leased to Railways and Canals	21,19,574	141,305	...	...	141,305
Rent of Local and Private Lines . . .	1,77,372	11,825	...	...	11,825
Royalties from Telephone Companies . .	21,902	1,460	...	...	1,460
Recoveries from Guarantors . . .	36,647	2,443	...	...	2,443
Miscellaneous Revenue	70,512	4,701	...	...	4,701
TOTAL INDIAN TELEGRAPHS .	1,11,44,722	742,982	...	...	742,982
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 B*)	19,04,083	126,939	—*50,826*	...	76,113
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund . .	...	...	10,876	...	10,876
Miscellaneous Revenue	13,281	885	1	...	886
TOTAL INDO-EUROPEAN TELEGRAPHS .	19,17,364	127,824	—*39,949*	...	87,875
Add—Payments in England taken in reduction of receipts	...	...	46,122	...	46,122
TOTAL .	19,17,364	127,824	6,173	...	133,997
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,30,62,086	870,806	6,173	...	876,979
GRAND TOTAL £				876,979	

CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 32 C*)	23,11,853	154,124	...	154,124	...
Buildings " "	3,654	243	...	243	...
Apparatus and Plant " "	1,46,306	9,754	...	9,754	...
Stores and other Suspense Accounts " "	—*15,74,066*	—*104,938*	150,862	45,924	...
	8,87,747	59,183	150,862	210,045	...
DEDUCT:					
Receipts on Capital Account, etc. . .	*27,736*	*1,849*	..	*1,849*	...
TOTAL CAPITAL .	8,60,011	57,334	150,862	208,196	...
REVENUE:					
General Charges (Account No. 32E)	13,45,561	89,704	5,663	...	95,367
Maintenance of Lines " " .	15,74,134	104,942	...	...	104,942
Working and Maintenance of Signal Offices	48,45,777	323,052	...	...	323,052
Suspense Accounts . (Account No. 32E)	10,800	720	...	...	720
TOTAL REVENUE (ACCOUNT NO .32 E.) .	77,76,272	518,418	5,663	...	524,081
TOTAL INDIAN TELEGRAPHS, carried forward .	86,36,283	575,752	156,525	208,196	524,081

No. 32.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1903—*continued*.

	India.	India Converted into £ at ₹15=£1.	England.	Capital.	Revenue.
	₹	£	£	£	£
Brought forward .	86,36,283	575,752	156,525	208,196	524,081
INDO-EUROPEAN TELEGRAPHS.					
CAPITAL:					
Persian Gulf Section:					
Cables . . (*Account No. 32F*)	23,318	1,555	...	1,555	...
Buildings . . " "	4,620	308	...	308	...
Stores and other Suspense Accounts . . . " "	*—4,89,101*	*—32,607*	40,105	7,498	...
TOTAL PERSIAN GULF SECTION .	*—4,61,163*	*—30,744*	40,105	9,361	...
Persian Section:					
Telegraph lines . (*Account No. 32F*)	6,64,397	44,293	...	44,293	...
Buildings . . " "	3,540	236	...	236	...
Stores and Suspense Accounts " "	1,393	93	...	93	...
TOTAL PERSIAN SECTION .	6,69,330	44,622	...	44,622	...
TOTAL CAPITAL .	2,08,167	13,878	40,105	53,983	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 32G*)	72,734	4,849	1,047	...	5,895
Maintenance of Lines . " "	51,258	3,417	...	...	3,417
Maintenance of Cable . " "	2,39,381	15,959	...	...	15,959
Working and Maintenance of Signal Offices . " "	2,10,193	14,013	...	...	14,013
Subsidies and Royalties . " "	28,348	1,890	...	...	1,890
TOTAL PERSIAN GULF SECTION .	6,01,914	40,128	1,047	...	41,175
Persian Section:					
General Charges (*Account No. 32 H*)	79,740	5,316	1,091	...	6,407
Maintenance of Lines . " "	73,048	4,870	...	...	4,870
Working and Maintenance of Signal Offices . " "	1,02,624	6,841	40	...	6,881
TOTAL PERSIAN SECTION .	2,55,412	17,027	1,131	...	18,158
TOTAL REVENUE .	8,57,326	57,155	2,178	...	59,333
TOTAL INDO-EUROPEAN TELEGRAPHS .	10,65,493	71,033	42,283	53,983	59,333
ADD:—Payments in England taken in reduction of receipts	...	...	46,122	...	46,122
TOTAL .	10,65,493	71,033	88,405	53,983	105,455
RED SEA AND INDIA TELEGRAPH:					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26 Vic., C. 39 . .	...	...	18,027	...	18,027
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	97,01,776	646,785	262,957	262,179	647,563
GRAND TOTAL £				909,742	

No. 32A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	AMOUNT.
Receipts:	₹
Sale of Telegraph Stamps	65,90,524
Postage Stamps on Messages	22,73,477
State (bearing) Messages, etc.	16,87,103
From other Telegraph Administrations	4,70,623
TOTAL	1,10,21,732
Deduct:	
Payments to other Telegraph Administrations	*22,16,261*
Refunds of Over-charges and Delivery Charges	*86,756*
TOTAL DEDUCTION	*23,03,017*
NET MESSAGE REVENUE	87,18,715
NET MESSAGE REVENUE CONVERTED INTO £ AT ₹15 = £1 £	581,248

No. 32B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	India Converted into £ at ₹15=£1.	England.	TOTAL.
	₹	£	£	£
Receipts from Indian Telegraph Department	17,76,198	118,413	...	118,413
Cash collections in Gulf Section	48,330	3,222	...	3,222
" Persian Section	79,555	5,304	6,172	11,476
TOTAL	19,04,083	126,939	6,172	133,111
Deduct:				
Payments to other Administrations	...	...	*56,998*	*56,998*
NET MESSAGE REVENUE	19,04,083	126,039	*−50,826*	76,113

No. 32C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1902-1903.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	₹	₹	₹	₹	₹ (a
Departmental, Railway and Canal } *Account No. 32D*	22,36,089	...	22,36,089	5,62,84,429	6,00,95,31
Under Agreement } *Account No. 32D*	75,764	...	75,764	21,45,922	22,21,686
Gilgit Lines } *Account No. 32D*	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*−56,745*	*−56,745*
TOTAL TELEGRAPH LINES	23,11,853	...	23,11,853	5,85,29,286	6,24,15,934
Telegraph Buildings:					
Signal Offices	3,654	1,81,977	1,85,631	56,56,758	58,42,389
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	...	...	40,172	40,172
Store Houses	...	6,141	6,141	4,45,783	4,51,924
Workshop Buildings	...	43,328	43,328	3,38,914	3,82,242
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	3,654	2,31,446	2,35,100	65,22,647	67,57,747
Apparatus and Plant:					
Equipment of Signal Offices	1,22,345	...	1,22,345	28,16,169	29,38,514
Miscellaneous	23,961	...	23,961	2,26,404	2,50,365
TOTAL APPARATUS AND PLANT	1,46,306	...	1,46,306	30,42,573	31,88,879
Stores	6,96,903	...	6,96,903	46,09,538	53,06,441
Other Suspense Accounts	*−8,044*	..	*−8,044*	6,695	*−1,349*
Exchange on all Expenditure in England prior to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on Account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	6,88,859	...	6,88,859	70,31,262	77,20,121
TOTAL	31,50,672	2,31,446	33,82,118	7,51,25,768	8,00,82,681
Deduct:					
Receipts on Capital Account, etc.	*27,736*	...	*27,736*	*4,80,641*	*5,08,377*
TOTAL CAPITAL, IMPERIAL	31,22,936	2,31,446	33,54,382	7,46,45,127	7,95,74,304
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL		...	...	52,370	52,370
TOTAL	31,22,936	2,31,446	33,54,382	7,46,97,497	7,96,26,674
Total Converted into £ at ₹15=£1 £	208,196	15,430	223,626	4,979,833	5,308,445

(a) Includes ₹15,74,795 being the capital cost of the G. I. P. Ry. telegraph lines, brought on to the capital account if the Telegraph Department.

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1902-1903.

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES.	R
Assam Division.	
Erecting extra Departmental wire from Badarpur to Lumding	14,502
Erecting a 600 lbs. iron wire along D. S. and A. B, Railways from Dibrugarh to Nazira	11,945
Bellary Division.	
Erecting an extra iron wire from Bangalore Cantonment Junction to Mysore	11,206
Erecting a 600 lbs. iron wire from Belgaum to Bellary	—843
Erecting an extra wire 600 lbs. per mile on the line from Poona, S. M. Railway Junction, to Belgaum Railway Junction West	—722
Bengal Division.	
Erecting an extra 600 lbs. per mile iron wire from Asansol (B. N. Railway,) to Bankipore	—142
Reconstructing the departmental line from Tundla Junction post, Punjab Division, to Ghaziabad	—4,829
Erecting a 300 lbs. copper wire from Agra Fort Terminal to Punjab Division Junction post, Ghaziabad	27,582
Reconstructing Departmental line from Allahabad Office terminal to Cawnpore, E. I. Railway crossing	—36,533
Erecting an extra wire 600 lbs. per mile from Cawnpore Central Office to Agra Central Office	15,117
Reconstructing departmental line from Cawnpore E. I. Railway crossing to Tundla Junction post	1,08,180
Erecting an extra 600 lbs. wire from Allahabad Central Office to Agra Central Office	30,666
Erecting an extra wire 450 lbs. per mile from Cawnpore Office to Agra Office	14,499
Erecting two 600 lbs. wires from O. R. crossing terminal, Aligarh, to Punjab Division Juuction post, Ghaziabad	14,206
Bombay Division.	
Reconstructing the line from Sholapur Junction, to 5 miles north of Raichur	—19,940
Constructing a telegraph line from Parbhani Railway Station to Mominabad	—51
Reconstructing the rest of the Nandgaon-Bhusawal line with B. G. rails from Pachora to Bhusawal Office	954
Erecting a 600 lbs. wire from Bombay to Bhusawal	34,504
Erecting two wires from Bombay to Bhusawal	—3,684
Lower Burma Division.	
Constructing a line from Mongpaun to Loilew	2,116
Constructing a line from Pyapon to Bagale	10,620
Reconstructing the line from Rangoon to Tounghoo	—20,861
Reconstructing the line from Letpadan to Prome	—235
Strengthening Kengtung line from Taungyi to Mongpying	170
Erecting a 300 lbs. per mile wire for departmental use from Insein combined office to Prome Railway station	15,014
Erecting an extra wire and improving the line from Moulmein to Tavoy Fort	37,980
Reconstructing the line from Insein to Letpadan	11,350
Carried forward	2,72,771

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	R
Brought forward	2,72,771
Upper Burma Division.	
Special repairs to the line from Pauk to Gangaw	10,700
Constructing a telephone line from Lamaing to Mandalay Fort	16,364
Eastern Bengal Division.	
Laying two Guttapercha core A cables across the Ganges at Sara	963
Erecting two wires, 600 lbs. per mile, from Parbatipur to Dhubri	—913
Constructing a second line from Saidpur to Parbatipur	17,266
Dismantling the road line from Jalpaiguri to Dhubri	—16,703
Moving back Madhavdia cable house and making, etc., cable houses at Nasirpur and Karmachur	10,869
East Coast Division.	
Extending wire from Bezvada to Nellore	—5,266
Extending H. D. copper wire from Rajamundry to Madras	—5,899
Erecting a 300 lbs. copper wire from Rajamundry to Barang	—10,768
Erecting a copper wire from Howrah to Barang	—1,630
Cross-staying the line from Rajamundry to Barang	326
Do. in the Bezvada sub-division	2,598
Constructing a second line from Santragachi to Kharagpur	22,459
Dismantling and transferring wire from Midnapur to Bankura	—4,393
Shifting the line from Tadepally junction to Ongole	—10,840
Erecting three copper wires from Howrah to Sini	—3,657
Dismantling the road line and transferring the wires to the Railway supports from Barang to Rumbha	—4,072
Cross-staying every tubular post and every second rail post from Rajamundry to Barang	10,503
Erecting a second line of posts from Washermanpet to 100th mile northward	51,602
Erecting a 600 lbs. iron wire on existing supports from Rajamundry to Barang	49,542
Erecting a 600 lbs. per mile iron wire from Rajamundry to Bezvada	10,267
Madras Division.	
Transferring departmental wires, etc., from Madura to Tonitorai cable house	512
Reconstructing the line and erecting an extra departmental wire from Shoranur junction to Kodalundi junction, etc.	—4,339
Reconstructing the line from Arkonum to Cuddapah	4,208
Erecting an extra iron wire, 300 lbs. per mile, for departmental use from Calicut to Cochin	16,481
Reconstructing a line along S. I. Railway from Maniyachi junction to Tuticorin Office	11,538
Central Provinces Division.	
Erecting a 300 lbs. copper wire from Itarsi to Bhusawal	—4,920
Erecting a 300 lbs. copper wire from Agra Office to Itarsi Railway station	—1,902
Reconstructing the line with 24 posts per mile from Khandwa junction to Itarsi junction	—305
Carried forward	4,33,362

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1902-1903—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
DEPARTMENTAL LINES—*concld.*	₹
Brought forward	4,33,362
Central Provinces Division—*contd.*	
Reconstructing the line, with 24 posts per mile, from Agra Office to Sonagir Railway Office	—12,208
Erecting a 600 lbs. wire from Post No. 24119 at Jhansi to Agra Office junction	18,828
Reconstructing the line, with 24 posts per mile, from Bareth Railway Office to Itarsi Railway Office	—10,189
Erecting an extra 450 lbs. iron wire from Gondia to Raipur	15 434
Reconstruction of line and erecting an extra copper wire from Khandwa to Bhusawal	230
Constructing a line from Gwalior to Bhind	—248
Dismantling two copper wires, 300 lbs. per mile, from Asansol to Sini	—32
Reconstructing the line, with 24 posts per mile, from Sonagir Railway Office to Bareth Railway Office	—759
Erecting an iron wire, 600 lbs. per mile, from Itarsi to Bhusawal	22,824
Constructing a line from Barun Post Office to Kotah Post Office	416
Erecting 600 lbs. wire from Agra Office junction to Itarsi	41,088
United Provinces of Agra and Oudh Division.	
Additions and alterations to the Telegraph lines, Lucknow	561
Punjab Division.	
Shifting the telegraph line from the road to Railway and adding one wire from Khusalgarh to Kohat	—3,224
Shifting the line from the road to Railway and adding two wires for the Railway from Kohat to Thall	—7,667
Erecting a 300 lbs. per mile iron wire on the existing line from Delhi to Sangrur	17,167
Erecting a 200 lbs. per mile H. D. wire from Mooltan to Lahore Departmental Office	36,611
Transferring wires from the old to the new one, etc, from Lahore to Mooltan	33,709
Erecting a 300 lbs. per mile H. D. copper wire on the existing line from Delhi to Ludhiana	41,136
Erecting a 300 lbs. H. D. copper wire from Ludhiana to Lahore	26,500
Erecting a 600 lbs. wire for the Delhi Manœuvres from Delhi to Umballa	15,779
N.-W. F. Province and Kashmir Division.	
Constructing a line from Uri to Poonch	10,819
Rajputana Division.	
Erecting an extra departmental wire from Agra to Delhi	—3,664
Erecting a 300 lbs. wire and reconstructing line from Achnera to Muttra and from Agra to Muttra	12,113
Sind and Baluchistan Division.	
Reconstructing the temporary line from Miranshah to Dattakhel	659
Erecting one 300 lbs. wire from Quetta Office to Khanai Railway Station	—1,723
Erecting a 200 lbs. per mile H. D. copper wire from Multan to Sukkur	38,000
Erecting a new wire from Bareje to Karachi	20,299
Constructing the line from Rohri to Multan, etc.	87,734
Reconstructing the lines from Karachi to Kotri	10,040
TOTAL	8,43,595
Minor items, each costing less than ₹10,000	2,50,486
Add—Share of Establishment	(a)1,64,113
" Contingencies	26,519
TOTAL DEPARTMENTAL LINES	12,84,713

LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES.	₹
Arakan Division.	
Constructing a line for the Assam-Bengal Railway from Laksam to Echhakhali	3,201
Assam Division.	
Constructing the line, permanent, for Railway and dismantling temporary line from Dhodarali crossing to Tinsukea	—10,293
Dismantling and making permanent line from Dyakho to Haflong	25,130
Bellary Division.	
Constructing line along Railway from Azikhal to Mangalore	33,309
Constructing a line along the proposed Railway from Calicut to Baliapatam	—26
Erecting two 600 lbs. wires along the Southern Mahratta Railway from Karad to Belgaum	12
Bengal Division.	
Constructing a line along the projected Railway from Manpur to Hariharpur	42,361
Constructing a telephone line from Mankar to Ondal	20,497
Erecting telegraph line from Katrasgarh to Kanoodihi and from Katrasgarh and Dhanbaid to Mulkura Jheria	11,979
Constructing a line from Ghaziabad, East Indian Railway station to Delhi, East Indian Railway	15,465
Bombay Division.	
Constructing a line and erecting one wire for the use of the Baroda Godhra Railway from Baroda to Godhra Railway station	25,315
Erecting a line for the Railway from Sabarmati to Dholka	15,101
Lower Burma Division.	
Erecting a 600 lbs. Railway through wire on existing supports from Bassein to Henzada	10,649
Constructing the line along Railway from Daga River to Henzada	—551
Upper Burma Division.	
Constructing a permanent line along the Railway, from Hsipaw to Lashio	—2,465
Eastern Bengal Division.	
Finishing off line, etc., from Gitaldah Junction to Dhubri office	—9,610
Erecting a wire from Dum-Dum to Khulna for Bengal Central Railway	246
East Coast Division.	
Erecting a line from Dabra to Boojoodih and from Midnapur to Bankura along Bengal Nagpur Railway	—3,557
Erecting two wires on existing supports along Bengal Nagpur Railway from Midnapur to Modha *via* Mulkeera	23,077
Carried over	1,99,840

(a) See note (a) at foot of the next page.

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1902-1903—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES—*contd.*	
Brought forward	1,99,840
Madras Division.	
Constructing a line along the South Indian Railway from Tinnevelly Railway Station to Shenkotta Railway Station	—1,287
Constructing a line along South Indian Railway with B. G. rails from Madura Railway Station to Pamban Channel at Tonitorai	—1,949
Making the line permanent and adding an extra wire for the Railway from Shoranur to Ernacolum	63
Constructing a line along the Tanjore District Board Railway from Pattu-Kotai to Arantangi	11,891
Central Provinces Division.	
Erecting a telegraph line for the B. N. (Satpura Railway) from Seoni to Chindwara	9,991
Constructing the line for the B. N. (Satpura Railway) from Gunsore to Keolari *via.*, Nainipur	—1,433
United Provinces of Agra and Oudh Division.	
Erecting a through wire for O. and R. Railway from Lucknow Station to Moradabad	317
Erecting a wire for the Oudh and Rohilkhand Railway from Moradabad to Saharanpur	14,535
Constructing a line along Bengal and North-Western Railway from Azamgarh to Sahebgunge	24,025
Constructing a line and erecting extra wire from Ghazipur Ghat Station to Phephna Junction Station	22,163
Erecting a train wire for Bengal and North-Western Railway from Sakri to Jainagar	18,390
Erecting a line with one wire from Fyzabad to Pertabgarh and with two wires from Pertabgarh to Oudh and Rohilkhand Railway Junction	62,285
Erecting an extra wire and reconstructing line from Bhatni Junction to Gorakhpur Railway Office	16,582
Erecting an extra wire for the Bengal and North-Western Railway and reconstructing the line from Barauni Junction to Bhatni Junction	35,193
Punjab Division.	
Extension of Jhelum Canal lines from Fakirion to Inspection House No. 6	4,970
Erecting for N. W. Railway main wire from Umballa to Bhatinda	—8
Extending the Chenab Canal telegraph system, from Kanya to Khai and from Khidarwalla to Sandyawala	2,826
Erecting a wire for the Jech Doab Railway from Malakwal to new Railway crossing	—1,873
Carried forward	4,16,521

LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R
RAILWAY AND CANAL LINES—*contd.*	
Brought forward	4,16,521
Punjab Division—*contd.*	
Erecting a 600 lbs. wire for the North-Western Railway from Delhi to Bhatinda	22,771
Erecting an extra wire for North-Western Railway from Lahore to Bhatinda	15,013
Constructing a telegraph line, etc., from Kalka to Solon	18,837
Constructing telegraph line with branches for the Jhelum Canal from Rasul to Shahpur	—365
Constructing a telegraph line from Solon to Simla for Kalka-Simla Railway	23,960
Constructing a telegraph line for the Sirhind Canal from Teona to Alanwalla	17,830
Rajputana Division.	
Constructing a single line of 300 lbs. iron wire for J. B. Railway from Suratgarh to Bhatinda	1,437
Erecting a 450 lbs. wire for J. B. Railway from Bikanir to Bhatinda	28,579
Constructing a line along Agra Canal from Okhla to Muttra	122
Erecting a 600 lbs. wire from Ajmer to Bandikui	14,120
Erecting a line for the Chord Railway from Agra to Delhi	38,997
Sind and Baluchistan Division.	
Constructing a line for the Begari Desert Canal from Kashmore to Regulator 53½ miles	—2,300
Constructing a line for the Quetta Nushki Railway, under construction from Spezzand to Sheikwasil	14,018
TOTAL	6,09,540
Minor items, each costing less than R10,000	2,00,702
Add—Share of Establishment	(a)1,21,536
„ Contingencies	19,598
TOTAL RAILWAY AND CANAL LINES	9,51,376
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	22,36,089
Total Converted into £ at R15 = £ 1	149,073
LINES UNDER AGREEMENT.	
Minor items, each costing less than R10,000	64,572
Add—Share of Establishment	(a)9,678
„ Contingencies	1,564
TOTAL LINES UNDER AGREEMENT	75,764
Total Converted into £ at R15 = £ 1	5,051

		R
(a) Share of Establishment,	Departmental Lines	1,64,113
Ditto	Railway and Canal Lines	1,21,536
Ditto	Lines under Agreement	9,678
	As in Note (a), page 75	2,95,327

No. 32E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1903.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹
GAZETTED OFFICERS:				
Direction and Divisional Supervision	6,06,168	...	...	6,06,168
Account Office	33,215	...	...	33,215
Check Office and Traffic Office	13,813	..	...	13,813
Stores, Workshops and Electrician	41,173	...	...	41,173
OFFICE ESTABLISHMENTS:				
Direction	53,701	...	...	53,701
Divisional	63,134	41,276	3,51,294	4,55,704
Accounts	86,583	...	...	86.583
Message Check	81,932	...	...	81,932
Stores, Workshops and Electrician	43,413	...	...	43,413
SUBORDINATES:				
Sub-Assistant Superintendents	1,89,086	91,781	58,541	3,39,408
Foremen and Sub-Inspectors, etc.	19,164	93,191	...	1,12,355
Telegraph Masters and Signallers	22,677	13,142	23,34,775	23,70,594
Military Signallers	...	...	1,97,242	1,97,242
Line and Signal Office Establishments, etc.	...	2,24,496	13,623	2,38,119
Establishment, Temporary	31,873	5,613	87,196	1,24,682
Total Salaries	12,85,932	4,69,499	30,42,671	47,98,102
Furlough Allowances, etc., paid in England	84,945	...	...	84,945
Allowances for special localities, etc.	72,477	15,941	4,31,442	5,19,860
Travelling Allowances	1,26,687	72,170	1,18,217	3,17,074
Total Salaries and Establishments	15,70,041	5,57,610	35,92,330	57,19,981
Deduct—Charges to Capital:				
Portion charged to Works { Lines (a) 2,95,327; Buildings 476	2,95,803	...	...	2,95,803
Do. do. other Departments ...	19,376	338	5,964	25,678
Workshop Outturn (b) 59,358	59,358	...	...	59,358
Indo-European Telegraphs share of Account Establishment	12,930	...	...	12,930
NET CHARGE TO REVENUE	11,82,574	5,57,272	35,86,366	53,26,212
Payments to Postal Department for working Combined Offices	...	...	7,97,777	7,97,777
Apparatus and Plant	23,345	11,457	2,47,038	2,81,840
Repairs to Lines	...	9,86,823	...	9,86,823
Repairs to Buildings	...	860	...	860
Rent of Offices, etc.	2,250	8,934	26,110	37,294
Office Contingencies	30,514	8,788	1,75,085	2,14,387
Store Contingencies	32,272	...	...	32,272
Telegraph and Postage Stamps, etc.	...	...	13,251	13,251
Stationery and Printing	1,59,551	...	150	1,59,701
Suspense	10,800	...	...	10,800
TOTAL	14,41,306	15,74,134	48,45,777	78,61,217
Deduct—Outlay in England	84,945	...	...	84,945
Outlay in India	13,56,361	15,74,134	48,45,777	77,76,272
Total Converted into £ at ₹ 15 = £1 £	90,424	104,942	323,052	518,418
Charged in England £	5,663	...	...	5,663
TOTAL £	96,087	104,942	323,052	524,081

(a) *See* Note (a), page 74. (b) Charged to Stores, Capital—item ₹6,96,903 in Account No. 32C, page 71.

NO. 32F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1902-1903.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years	To end of year.
	R	R	R	R	R
PERSIAN GULF SECTION:					
Telegraph Lines	...	...	...	10,87,700	10,87,700
Telegraph Cables	23,318	...	23,318	77,27,511	77,50,829
	23,318	...	23,318	88,15,211	88,38,529
Telegraph Buildings:					
Signal Offices	2,725	...	2,725	5,86,154	5,88,879
Quarters for Staff	1,895	...	1,895	33,671	35,566
Cable Houses and Tanks	...	...	...	11,765	11,765
Store Houses	...	...	...	27,979	27,979
Total Buildings	4,620	...	4,620	6,59,569	6,64,189
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Miscellaneous	...	...	...	12,930	12,930
Stores	1,13,130	...	1,13,130	3,59,860	4,72,990
Other Suspense Accounts	—654	...	—654	1,626	972
Exchange on all Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	1,12,476	...	1,12,476	8,47,852	9,60,328
	1,40,414	...	1,40,414	1,03,22,632	1,04,63,046
Deduct—					
Receipts on Capital Account	...	...	...	56,006	56,006
TOTAL PERSIAN GULF SECTION	1,40,414	...	1,40,414	1,02,66,626	1,04,07,040
PERSIAN SECTION:					
Telegraph Lines	6,64,397	...	6,64,397	15,36,598	22,00,995
Telegraph Buildings:					
Signal Offices	...	...	...	45,200	45,200
Quarters for Staff	3,540	...	3,540	1,74,016	1,77,556
Total Buildings	3,540	...	3,540	2,19,216	2,22,756
Other Suspense Accounts	1,393	...	1,393	6,815	8,208
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
	6,69,330	...	6,69,330	18,55,107	25,24,437
Deduct—					
Receipts on Capital Account	...	...	...	4,100	4,100
TOTAL PERSIAN SECTION	6,69,330	...	6,69,330	18,51,007	25,20,337
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	8,09,744	...	8,09,744	1,22,81,623	1,30,91,367
Ditto Converted into £ at R 15=£1 £	53,983	...	53,983	818,775	872,758

No. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	R	R	R	R	R
GULF SECTION:					
London Office, including Constantinople Office	3,769	...	...	...	3,769
Gazetted Officers:					
Direction and supervision	28,952	8,188	...	...	37,140
Engineering and Electrician	6,655	...	45,657	...	52,312
Message Check Office and Traffic Office	...	...	...	10,067	10,067
Office Establishments:					
Direction	7,716	...	...	...	7,716
Message Check	...	...	...	10,170	10,170
Accounts	9,540	...	...	...	9,540
Stores, Workshops and Electrician	1,538	...	...	1,560	3,098
Subordinates:					
Signallers, etc.	...	...	...	1,27,279	1,27,279
Workshop Foremen	...	...	...	7,364	7,364
Cable Establishment	...	...	23,744	...	23,744
Cable Steamer Establishment	...	...	18,601	...	18,601
Medical Establishment	5,284	...	...	...	5,284
Line and Signal Office Establishment	...	12,327	...	11,512	23,839
Local Escorts Establishments	...	5,558	...	...	5,558
TOTAL SALARIES	63,454	26,073	88,002	1,67,952	3,45,481
Temporary Establishment	...	62	643	66	771
Furlough Allowances, etc., paid in England	11,932	...	...	...	11,932
Travelling Allowances	1,218	4,361	2,161	3,616	11,356
Allowances for special localities	...	...	2,515	4,153	6,668
Total Salaries and Establishment	76,604	30,496	93,321	1,75,787	3,76,208
Payments to Postal Department for working combined offices	...	...	...	414	414
Stationery and Printing	5,319	...	...	...	5,319
Repairs of Lines, Offices and Cables, etc.	...	19,991	64,453	6,327	90,771
Expenses of the *Berne Bureau*	...	...	...	450	450
Rent of Offices	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer	...	...	57,041	...	57,041
Provision for Crew	...	...	22,959	...	22,959
Store-keeping	3,765	...	...	...	3,765
Office Contingencies, etc.	2,387	771	1,607	22,175	26,940
Rewards for passing examination in languages	360	...	...	...	360
TOTAL	88,435	51,258	2,39,381	2,10,193	5,89,267
Subsidies to Chiefs	28,348	...	...	...	28,348
GRAND TOTAL	1,16,783	51,258	2,39,381	2,10,193	6,17,615
Deduct—Outlay in England	15,701	...	...	...	15,701
Outlay in India	1,01,082	51,258	2,39,381	2,10,193	6,01,914
Outlay in India converted into £ at R15 = £1 £	6,739	3,417	15,959	14,013	40,128
Charged in England £	1,047	...	...	...	1,047
TOTAL £	7,786	3,417	15,959	14,013	41,175

No. 32H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	₨	₨	₨	₨
PERSIAN SECTION—				
London Office	1,885	...	...	1,885
Gazetted Officers:				
Direction and Supervision	40,842	...	...	40,842
Medical Officers	10,300	...	...	10,300
Office Establishments:				
Direction	4,294	...	...	4,294
Accounts	4,770	...	...	4,770
Stores	16	...	...	16
Medical	250	...	...	250
Subordinates:				
Workshop Foreman	...	...	1,200	1,200
Inspectors	...	(a) 24,184	...	24,184
Signallers, etc.	...	...	70,393	70,393
Line and Signal Office Establishment	...	8,157	4,322	12,479
Total Salaries	62,357	32,341	75,915	1,70,613
Furlough Allowances, etc., paid in England	14,490	...	...	14,490
Allowances for special localities, etc.	3,907	6,235	4,455	14,597
Travelling Allowances	4,628	16,027	3,048	23,703
Total Salaries and Establishment	85,382	54,603	83,418	2,23,403
Deduct—Charges to Capital— Portion charged to other Departments	*5,605*	*3,896*	...	*9,501*
Net charge to Revenue	79,777	50,707	83,418	2,13,902
Stationery and Printing	4,370	...	...	4,370
Repairs, etc., of Lines and Buildings	1,809	21,396	5,484	28,689
Office Contingencies	9,435	945	13,497	23,877
Store-keeping	724	...	...	724
Expenses of the *Berne Bureau*	...	...	225	225
Contribution towards maintenance of a Recreation Institute at Teharan	...	...	600	600
GRAND TOTAL	96,115	73,048	1,03,224	2,72,387
Deduct—Outlay in England	*16,375*	...	*600*	*16,975*
OUTLAY IN INDIA	79,740	73,048	1,02,624	2,55,412
Outlay in India converted into £ at R15=£1 . £	5,316	4,870	6,841	17,027
Charged in England . £	1,091	...	40	1,131
TOTAL £	6,407	4,870	6,881	18,158

(a) Includes pay of the Superior Establishment of Meshed Line.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1903.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Fees for coining Silver	29,265	6,90,150	7,19,415	
Assay Fees	...	1,291	1,291	
Gain on Coinage Operations	3,613	49,00,856	49,04,469	
Gain on Copper Coinage	5,08,390	...	5,08,390	
Sale of old stores and materials	1,570	2,488	4,058	
Miscellaneous receipts	21,540	8,920	30,460	
TOTAL, INDIA . R	5,64,378	56,03,705	61,68,083	
Total India converted into £ at R15=£1 £				411,206
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins sent to England for assay . £				32
TOTAL RECEIPTS UNDER THE HEAD "MINT" . £				411,238

CHARGES.	Calcutta.	Bombay.	TOTAL.	
Establishment and Contingencies:	₹	₹	₹	
Direction and Office	58,057	65,224	1,23,281	
Bullion Establishment	13,924	...	13,924	
Operative Establishment	1,31,608	1,43,870	2,75,478	
Assay Establishment	51,305	56,100	1,07,405	
Office expenses	37,138	39,747	76,885	
	2,92,032	3,04,941	5,96,973	
Loss on Coinage:				
Loss on withdrawal of Light Sovereign	693	158	851	
Loss of weight in coining Gold	...	40	40	
Loss of weight in coining Silver	61,257	2,07,717	2,68,974	
Loss on recoining old Coins	7,64,456	2,95,095	10,59,551	
Cost of Copper alloy	3,910	1,00,347	1,04,257	
Value of Copper used for contingent purposes	391	...	391	
Difference between Mint and Bazar value of Silver	287	...	287	
Freight and other charges on account of Gold remitted to England	...	1,26,274	1,26,274	
	8,30,994	7,29,631	15,60,625	
Purchase of Local Stores:				
Cost of country Coal, Oil, etc.	57,526	58,720	1,16 246	
Net Profits on Silver coinage transferred to the Gold Reserve Fund. (Account No. 91)	...	39,60,414	39,60,414	
TOTAL, INDIA R	11,80 552	50,53,706	62,34,258	
Total India converted into £ at R15=£1 £				415,017
CHARGES IN ENGLAND—				
Cost of assay of Indian Coins			46	
Stores for India			8,351	8,397
TOTAL CHARGES UNDER THE HEAD "MINT" £				424,014

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—	₹	₹	₹	₹
Pensions and Gratuities to Mint Servants	12,940	...	13,517	26,457
Value of Stationery supplied	2,019	...	126	2,145
Value of Printing executed by Government Press	702	...	1,735	2,437
Note.—This does not include Absentee and Pension Allowances in England.				
	15,661	...	15,378	31,039
Estimated Value of Mint Buildings on 31st March 1903	24,95,649	...	7,43,053	32,38,702

Statement showing Coinage at the Indian Mints, during the Year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		₹		₹		₹
Rupees	51,331,176	5,13,31,176	61,391,504	6,13,91,504	112,722,680	11,27,22,680
Quarter Rupees	2,471,518	6,17,880	...	...	2,471,518	6,17,880
Eighth Rupees	4,434,305	5,54,288	...	...	4,434,305	5,54,288
British Dollars	1,266,618	28,74,078	30,404,499	6,89,90,562	31,671,117	7,18,64,640
COPPER:						
Quarter-Annas	76,752,966	11,99,265	...	...	76,752,966	11,99,265
Half-Pice	9,174,084	71,672	...	...	9,174,084	71,672
Pie-Pieces	4,204,800	21,900	...	...	4,204,800	21,900
Straits Cents	2,793,500	62,854	...	...	2,793,500	62,854
Ceylon Cents	1,014,000	10,140	...	...	1,014,000	10,140
Ceylon half Cents	2,020,000	10,100	...	...	2,020,000	10,100
Ceylon one-fourth Cents	216,000	540	...	...	216,000	540
	155,678,967	5,67,53,893	91,796,003	13,03,82,066	247,474,970	18,71,35,959

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section D.—Civil Departments.

Revenue £1,322,388. Expenditure £11,689,243.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
General Administration	34	Expenditure	82	...	...	1,515,614
"	34A	Details of Charges under Secretariats	83	292,520	...	...
"	34B	" " Tour Charges	84	80,702	...	...
"	34C	Net Receipts in the Paper Currency Department	84	183,281	...	...
Law and Justice	35A	Receipts	85	...	479,671	...
"	35B	Expenditure	86	...	...	2,940,809
"	35C	Details of Charges under High Courts, &c.	87	238,065	...	...
"	35D	" " Civil and Sessions Courts	87	933,586	...	...
"	35E	" " Criminal Courts	87	838,277	...	...
"	35F	" " Jails	88	622,944	...	...
"	35G	" " Convict Charges	88	102,148	...	...
Police	36A	Receipts	89	...	307,514	...
"	36B	Expenditure	89	...	...	3,019,744
Marine	37A	Receipts	90	...	173,158	...
"	37B	Expenditure	93	...	...	515,965
Education	38A	Receipts	95	...	182,245	...
"	38B	Expenditure	95	...	...	1,297,664
Ecclesiastical	39	Expenditure	96	...	...	111,023
Medical	40A	Receipts	97	...	76,605	...
"	40B	Expenditure	97	...	...	960,539
Political	41	Expenditure	99	...	...	819,466
Scientific and other Minor Departments	42A	Receipts	100	...	103,195	...
"	42B	Expenditure	101	...	...	508,419
"	42C	Details of Survey Charges	102	97,513	...	...
			Total		1,322,388	11,689,243

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(d) Berar.	TOTAL.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	...	1,20,000	1,20,000	...	2,40,000	
" of Lieutenant-Governors	...	...	96,000	...	90,400	96,000	94,710	...	...	...	...	3,77,110	
" of Chief Commissioners	7,786	51,249	...	47,955	12,067	...	...	52,667	...	...	(c) 16,396	1,88,120	
" of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	1,18,740	...	1,18,740	
Staff and Household Charges	(b)5,27,697	68,939	66,195	12,798	4,85,024	(a)1,87,281	38,235	16,656	(a) 2,99,700	(a)4,95,738	8,014	22,06,277	
Durbar Fund	2,31,798	...	...	...	...	...	...	...	...	...	...	2,31,798	36,12,845
Executive Council	4,03,675	...	...	...	...	...	1,075	...	1,49,653	1,32,426	...	6,86,829	
Legislative Council	1,10,644	...	18,420	...	59,471	2,703	458	...	5,379	4,570	...	2,01,645	
Military Secretary: Salaries, Establishment, etc.	5,49,740	...	...	...	...	...	...	...	...	...	16,594	5,66,334	
Public Works Secretary: Salaries, Establishment, etc.	3,61,601	...	...	...	...	...	...	...	...	...	...	3,61,601	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	15,33,111	1,61,326	2,95,281	1,25,604	5,71,799	3,51,983	2,41,223	81,417	4,17,663	5,61,589	44,793	43,87,795	
Tour Charges (as per Details in Account No. 34B)	5,61,828	42,181	1,88,839	63,232	50,249	(e)52,033	1,24,568	6,922	(e)62,089	(e)58,591	...	12,10,532	74,14,736
Salaries, Establishment, and Contingencies of:													
Board of Revenue	...	...	...	...	2,85,197	2,88,527	...	...	1,80,977	...	...	7,54,701	
Financial Commissioner	3,070	...	1,13,742	...	...	...	1,51,737	62,613	...	...	...	3,31,162	
Inspector General of Stamps, Registration, and Excise, &c.	...	34,693	...	53,288	...	48,430	59,033	...	...	15,705	13,398	2,24,547	
Commissioners: Salaries, Establishments, etc.	...	1,97,576	4,58,583	50,977	6,01,781	4,97,394	2,91,416	...	...	2,67,542	28,628	23,93,897	37,04,307
Salaries, Establishment, and Contingencies of:													
Comptroller General, Accountants General and Comptrollers	4,36,677	93,843	3,05,751	53,238	3,56,271	3,16,495	2,01,166	...	2,84,194	2,90,836	30,574	23,69,045	
Accountant General, Public Works Department	2,42,877	...	...	...	...	...	...	...	...	...	...	2,42,877	
Paper Currency Department (*vide* Acct. No. 34C)	1,29,441	...	31,343	...	...	15,101	15,491	...	32,421	88,586	...	3,12,383	
Reserve Treasury	9,043	...	...	...	...	...	...	...	...	...	...	9,043	
Allowances to Presidency Banks	1,97,493	...	...	...	...	...	...	...	26,445	58,103	...	2,82,041	32,15,389
General Establishment of Local Funds (including Wards Establishment)	2,179	35,165	...	2,820	2,63,623	79,509	1,37,240	24,485	3,23,942	1,16,236	29,628	10,14,827	10,14,827
TOTAL CHARGES IN INDIA . R	55,59,460	6,86,972	15,74,154	4,09,912	27,75,382	19,35,462	13,56,352	2,44,760	19,02,463	23,28,662	1,88,025		1,89,62,104
Total India converted into £ t R15=£1 .												£	1,264,140

CHARGES IN ENGLAND:	
Salaries of the Secretary of State and Council for India and Establishment	129,412
Auditor and Assistants under the Government of India Act, 1858, s. 52	7,543
Store Department: Wages of artificers and labourers, etc.	23,933
Law Charges	89
Bank of England and Bank of Ireland for management of debt	48,518
Postage of despatches to India	407
Telegrams to India	5,868
Books and Newspapers supplied to India, not invoiced as Stores	1,282
Passage to India of a Probationer for the Financial Department, etc.	60
Office Contingencies	13,951
Stores for India:	231,063
Currency Note etc.	20,411
TOTAL CHARGES IN ENGLAND £	251,474
TOTAL GENERAL ADMINISTRATION CHARGES . £	1,515,614

(a) Includes R21,375 R83,530 and R73,994 Expenditure from Contract Allowances in United Provinces of Agra and Oudh, Madras, and Bombay, respectively.
(b) Includes R38 on account of the Staff and Household charges of the Govenor of Bombay.
(c) Moiety of Resident's salary.
(d) From 1st October 1902.
(e) Includes R43,137, R1,170 and R20,627 Expenditure from Contract Allowance in the United Provinces, Madras and Bombay, respectively.

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1903.

	R	R
INDIA; GENERAL.		
Secretariats:		
Legislative Department	1,90,090	
Financial Department	3,15,780	
Home Department	2,84,726	
Foreign Department	5,07,880	
Revenue and Agricultural Department	1,95,147	
Translator's Department	6,790	
Officer in charge of the Records of the Government of India	32,698	
		15,33,111
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	1,11,794	
Revenue Department	51,267	
Payments to officers of other Provinces	265	
		1,63,326
BURMA.		
Salaries, Establishment, and Contingent Charges:		
Public Department	2,78,414	
Translator's Department (b)	16,867	
		2,95,281
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		1,25,604
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	1,83,899	
Revenue and General Departments	1,19,017	
Financial and Municipal Departments	1,35,384	
Marine Department	11,511	
	4,49,811	
Allowance and Contingent Charges	(a)88,227	
Translator's Department	25,398	
Librarian's Department	4,594	
Payments to officers of other Provinces	3,769	
		5,71,799
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,51,989
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,41,223
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		81,417
MADRAS.		
Secretaries to Government:		
Public, Educational and Legislative Departments	1,90,661	
Revenue Department	1,27,489	
Translator's Department	29,786	
Local and Municipal Department	69,727	
		4,17,663
BOMBAY.		
Secretaries to Government:		
Political, Secret, etc., Departments	2,16,472	
Revenue and Financial Departments	1,60,392	
Separate Department	19,929	
Translator's Department	45,282	
General, Educational, Marine, etc., Departments	1,12,366	
Secretariat Record Office	5,495	
Payments to officers of other Provinces	1,653	
		5,61,589
BERAR*.		
Secretaries to Government:		
Revenue, Financial and General Departments	25,626	
Judicial Department	2,733	
Translators and Persian Departments	348	
Resident's Civil Treasury	16,086	
		44,793
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT NO. 34 . R		43,87,795
Total India converted into £ at R15=£1 . £		292,520

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Municipal and Marine Departments.
(b) Includes R240 for Hlutdaw Establishment.
* From 1st October 1902.

No. 34B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	584	..	75	...	...	...	659
Travelling Allowances	57,419	14,919	23,344	2,704	2,035	5,127	2,326	3,905	7,502	16,411	1,35,692
Special Train	64,622	...	...	104	39,161	16,000	7,832	...	35,780	17,948	1,81,447
Posting Bullock Train and Railway Train hire	21,413	...	24,157	...	4,850	6,179	24,501	358	...	...	81,458
Purchase and Repair of Tents, and Camp, Establishment and Furniture	2,14,102	22,297	1,00,097	15,742	2,379	17,652	40,593	...	17,376	...	4,29,638
Temporary Establishment	41,738	1,620	...	2,519	154	...	10	...	1,031	...	47,072
Miscellaneous	1,62,534	3,345	41,241	42,163	1,086	7,675	49,231	2,659	400	24,232	3,34,566
TOTAL TOUR CHARGES AS IN ACCOUNT No. 34 . R	5,61,828	42,181	1,88,839	63,232	50,249	52,033	1,24,568	6,922	62,089	58,591	12,10,532
Total India converted into £ at R15=£1										£	80,702

No. 34C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1903.

RECEIPTS.	R	R
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XX of 1896—*see* Account No. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	23,614	
TOTAL RECEIPTS . R		34,94,034

Note.—Amount of Securities held on the 31st March 1903 was as follows :—

	Amount.	Cost Price.
	R	R
3½ per cent.	8,15,95,000	8,00,00,000
3 "	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,046

CHARGES.			
Charges in the Department—	R		
Salaries and Establishment Charges	2,75,396		
Travelling Allowances	1,291		
Purchase of Stationery	261		
House, Lighting, Police, and Water Rates	6,298		
Service Telegrams	1,560		
Purchase of Service Stamps	3,833		
Cost of Chests, Bags, and Locks	2,936		
Dead Stock (Cost of Office Furniture, etc.)	1,225		
Freight on Note Forms, etc., paid in India	724		
Charges for Remittance	633		
Contingencies	18,226		
As in Account No. 34 R		3,12,383	
Charges in other Departments—			
Salary	4,017		
Pensions and Gratuities	22,173		
Cost of Note Forms received from England, including freight	3,71,915		
Do. Iron Safes do. do.	6,421		
Value of Stationery supplied	3,653		
Value of Printing executed by Government Press	6,693		
Repairs of Buildings and other Public Works Charges connected with the Department	17,566		
		4,32,438	
TOTAL CHARGES . R			7,44,821
NET PROFIT IN 1902-1903 . . . . R			27,49,213
Do. converted into £ at R15=£1 £			183,281

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.*	TOTAL.
Courts of Law:	R	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Unclaimed and Escheated Property .	6,471	13,040	32,263	5,648	39,895	21,[illegible]69	11,196	1,290	16,181	34,229	17,011	1,98,893
Court Fees realized in Cash .	738	22,993	1,3[illegible]4	5,138	41,540	1,34,242	5,108	2,335	21,008	8,144	1,013	2,43,563
General Fees, Fines, and Forfeitures . . .	29,422	77,913	4,37,385	65,746	6,75,713	3,08,754	2,06,258	1,03,447	7,14,381	2,79,814	14,563	29,13,396
Pleadership Examination Fees	...	1,581	...	3,450	34,342	19,693	...	...	7,024	990	...	67,080
Miscellaneous Fees and Fines:											...	
Record Room Receipts .	...	...	66	...	1,232	2,708	39,529	3,608	...	32,317	26	79,486
Other Receipts . .	43,500	2,140	2,562	699	...	2	34,848	2,910	15,763	1,540	...	1,03,964
Miscellaneous . . .	115	1,393	780	2,480	18,1[illegible]8	2,176	645	3	5,247	13,043	87	44,[illegible]47
TOTAL COURTS OF LAW .	80,246	1,19,060	4,74,360	83,161	8,10,900	4,89,244	2,97,584	1,13,593	7,79,604	3,70,077	32,700	36,50,529
Jails:												
Sale-proceeds of Jail Manufactures . . .	11,289	2,17,053	3,63,659	24,829	11,86,793	3,56,828	1,57,477	13,698	5,03,397	1,14,737	11,465	29,61,225
Convict Receipts at Port Blair	2,93,616	...	...	...	...	...	...	...	...	...	...	2,93,616
Hire of Convicts . .	1,460	24	12,169	10,857	1,602	17,775	24,610	32	16,444	1,02,048	197	1,87,218
Other Jail Receipts . .	1,289	1,368	26,775	580	19,889	12,706	6,123	1,401	8,753	19,917	3,673	1,02,474
TOTAL JAILS .	3,07,654	2,18,445	4,02,603	36,266	12,08,284	3,87,309	1,88,210	15,131	5,28,594	2,36,702	15,335	35,44,533
TOTAL RECEIPTS UNDER LAW AND JUSTICE . .	3,87,900	3,37,505	8,76,963	1,19,427	20,19,184	8,76,553	4,85,794	1,28,724	13,08,198	6,06,779	48,035	71,95,062
Total India converted into £ at R15=£1 . £												479,671

* From 1st October 1902.

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.*	TOTAL.
Courts of Law:												
Salaries, Establishments and Contingencies of—	R	R	R	R	R	R	R	R	R	R	R	R
High Courts (as per details in Account No. 35C)	...	...	...	...	12,32,555	4,53,446	...	...	5,83,633	6,60,128	...	29,29,762
Chief Courts (as per details in Account No. 35C)	...	...	2,69,154	...	...	...	3,72,056	...	...	...	...	6,41,210
Judicial Commissioner	5,473	67,633	65,475	...	...	1,72,006	...	56,766	...	46,222	24,344	4,37,919
Law Officers	3,494	15,977	79,468	13,391	3,47,049	1,71,400	1,33,842	6,045	1,47,913	2,50,279	367	11,69,225
Administrator General	65,991	...	...	...	...	...	...	...	2,400	3,172	...	71,563
Civil and Sessions Courts (as per details in Account No. 35D)	94,907	1,50,663	1,46,599	2,05,852	50,19,366	25,12,037	11,94,657	1,40,388	25,31,915	19,30,988	76,421	1,40,03,793
Criminal Courts (as per details in Account No. 35E)	1,64,422	7,94,218	21,50,837	4,20,298	26,21,896	19,09,317	15,29,711	2,71,873	12,63,157	14,34,850	13,577	1,25,74,156
Coroner's Court	...	...	...	...	7,319	...	...	...	...	11,686	...	19,005
Presidency Magistrate's Court	...	...	...	...	70,767	...	...	...	55,058	79,370	...	2,05,195
Courts of Small Causes	4,112	32,248	42,899	...	1,02,066	80,817	36,971	...	90,796	2,44,562	33,865	7,28,336
Pleadership Examination Charges	...	375	...	241	10,667	19,648	...	...	3,250	347	246	34,774
Refunds	9,052	12,873	93,998	8,652	83,106	38,600	37,406	4,435	93,392	27,007	2,954	4,11,475
TOTAL COURTS OF LAW	3,47,451	10,73,987	28,48,430	6,48,434	95,54,791	53,57,271	33,04,643	4,79,507	47,71,514	46,88,611	1,51,774	3,32,26,413
Jails:												
Jails (as per details in Account No. 35F)	73,543	4,57,157	10,65,882	1,50,279	26,90,444	15,50,934	10,23,629	1,03,784	12,78,841	9,12,050	37,618	93,44,161
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	15,32,224	...	...	...	.	...	...	...	...	...	...	15,32,224
Convict Charges at Straits Settlements	4,240	...	...	...	.	...	...	...	...	...	...	4,240
Refunds	9	51	506	...	254	...	121	...	25	...	...	966
TOTAL JAILS	16,10,016	4,57,208	10,66,388	1,50,279	26,90,698	15,50,934	10,23,750	1,03,784	12,78,866	9,12,050	37,618	1,08,81,591
TOTAL CHARGES IN INDIA R	19,57,467	15,31,195	39,14,818	7,98,713	1,22,45,489	69,08,205	43,28,393	5,83,291	60,50,380	56,00,661	1,89,392	4,41,08,004

CHARGES IN ENGLAND:		
Total India converted into £ at R15 = £1 . £		2,940,534
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, etc.	210	
Stores for India	65	275
TOTAL CHARGES UNDER LAW AND JUSTICE . £		2,940,809

* From 1st October 1902.

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1903.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Salaries of Judges (a)	1,77,787	(b)6,76,270	2,96,252	2,56,678	3,07,837	(b)3,56,398	20,71,222
Appellate Branch: Salaries, Establishments and Contingencies	44,511	3,31,111	1,57,194	1,15,378	2,75,796	1,08,706	14,99,750
Original Branch: Salaries, Establishments and Contingencies	46,856	2,25,174	...	...		1,95,024	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B. R	2,69,154	12,32,555	4,53,446	3,72,056	5,83,633	6,60,128	35,70,972
Total India converted into £ at R15=£1 . £							238,065

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.*	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(a)	52,474	1,16,557	73,583	78,615	24,81,570	12,56,298	6,97,903	82,030	10,47,503	9,12,867	22,759	68,22,159
Establishment	18,399	24,327	25,528	65,768	11,40,454	5,76,411	1,49,759	19,473	6,48,071	5,92,680	20,077	32,80,947
Ditto, Judicial Record.	...	...	...	...	...	84,989	11,574	709	...	...	6,468	1,03,740
Service of Processes	20,771	...	5,098	43,470	8,43,074	4,76,430	2,30,697	25,168	6,69,801	2,87,900	20,552	26,22,961
Travelling Allowances	2,322	5,361	7,361	1,828	31,342	19,299	18,888	2,955	9,156	34,475	610	1,33,597
Diet of Witnesses	80	...	25,229	2,147	34,201	35,305	...	...	46,649	39,710	426	1,83,807
Service Postage	230	831	1,219	812	27,568	12,228	48,680	3,238	20,401	20,561	3,065	1,38,833
Other Contingent Charges	631	3,587	5,829	13,212	1,26,782	51,017	37,156	6,815	54,612	33,045	2,464	3,35,150
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	9,750	...	9,750
Remuneration to copyists	...	...	2,752	...	3,34,375	...	...	...	35,722	...	...	3,72,849
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35B.	94,907	1,50,663	1,46,599	2,05,852	50,19,366	25,12,037	11,94,657	1,40,388	25,31,915	19,30,988	76,421	1,40,03,793
Total India converted into £ at R15 = 1 £												933,586

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.*	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Part (c) of Salaries of Magistrates and Deputy Commissioners (a)	29,812	1,73,981	4,05,447	1,12,332	4,95,815	5,33,341	2,92,140	48,658	1,16,904	2,75,440	...	24,83,870
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	28,586	2,21,036	5,84,946	1,42,783	10,04,261	6,67,469	3,63,591	70,071	4,41,523	6,09,538	...	41,33,804
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	46,845	13,355	34,314	...	32,773	1,39,223	1,23,782	10,391	13,169	86,079	4,800	5,04,731
Establishments	38,372	1,95,910	4,23,133	87,342	6,60,667	3,07,763	3,83,804	65,139	4,35,796	1,49,330	2,563	27,49,819
Travelling Allowances	4,074	22,832	1,17,107	20,377	1,24,402	65,525	71,569	14,060	82,897	1,34,726	102	6,58,271
House-rent and other Allowances.	1,926	...	9,768	151	3,498	...	8,346	6,411	10,767	479	...	41,346
Diet and Road Money to Witnesses and accused persons.	915	27,442	2,74,091	3,028	59,537	94,473	1,11,968	16,703	78,940	80,501	4,956	7,52,554
Service of Processes	...	98,747	2,05,099	16,468	1,32,853	...	...	...	989	...	555	4,54,711
Service Postage	1,957	15,234	24,697	6,537	27,732	16,894	77,694	15,837	11,652	39,644	111	2,37,989
Other Contingent Charges	11,938	25,681	72,235	31,280	80,358	84,629	96,817	24,003	70,520	11,8[illegible]8	490	5,10,439
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	47,225	...	47,225
Deduct—Recoveries	603	...	...	...	...	...	...	...	...	...	...	603
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35B. R	1,64,422	7,94,218	21,50,837	4,20,298	26,21,896	19,09,317	15,29,711	2,71,873	12,63,157	14,34,850	13,577	1,2[illegible],74,156
Total India converted into £ at R15=£1 . £												838,277

(a) Including Exchange Compensation Allowance.
(b) Includes R2,[illegible]99 and 15 for travelling allowance to Judges in Bengal and Bombay, respectively.
(c) The remaining part is charged under "Land Revenue."
* From 1st October 1902.

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.*	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Inspection and General Superintendence	...	10,500	44,243	...	52,704	47,816	39,585	...	37,533	42,007	496	2,74,884
Presidency Jails	...	...	...	...	1,15,160	...	...	...	79,341	84,037	...	2,78,538
Central Jails	...	1,85,794	3,89,931	...	6,11,544	5,31,997	1,95,305	...	3,80,080	2,36,681	23,477	25,54,809
District Jails	58,284	1,28,152	3,36,245	1,04,860	7,26,954	7,23,540	4,57,470	82,646	1,95,396	2,81,210	8,753	31,03,510
Subsidiary Jails	8,877	4,112	79,664	19,573	1,51,823	55,464	64,156	9,298	1,17,666	34,962	916	5,46,511
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	1,44,740	6	...	1,10,597	...	2,55,343
School of Industry	...	...	...	...	...	3,940	3,795	...	...	...	...	7,735
Charges for Moving Prisoners	...	13,980	30,844	2,278	58,792	36,131	41,188	3,333	41,337	28,123	1,298	2,57,304
Jail Manufactures	6,382	1,14,619	1,84,955	23,568	9,73,467	1,52,046	77,390	8,501	4,27,488	91,220	2,678	20,62,314
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	3,213	...	3,213
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	73,543	4,57,157	10,65,882	1,50,279	26,90,444	15,50,934	10,23,629	1,03,784	12,78,841	9,12,050	37,618	93,44,161
Total India converted into £ at R15 = £1 . £												622,944

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1903.

INDIA, GENERAL.	R
Salary and Establishment of the Superintendent, including Judicial Establishment	1,34,213
Police Establishment	1,45,705
Medical, Commissariat, and other Establishments	1,53,392
Ecclesiastical Establishment, Chaplain	7,624
Commissariat Supplies	5,23,513
Stores, Clothing, Tools, etc.	2,86,280
Passage and Subsistence Money to Convicts	1,49,312
Freight	1,28,318
Miscellaneous Contingencies	3,646
Refunds	221
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B. . R	15,32,224
Total India converted into £ at R15 = £1 . £	102,148

* From 1st October 1902.

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(b) Berar.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Police supplied to Railways	...	...	...	...	...	...	...	...	...	...	13,095	13,095
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	26,528	853	59,478	491	12,199	68,293	5,47,272	79,133	436	67,085	...	8,61,768
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	455	9,955	7,399	1,249	74,130	20,023	50,366	17,980	1,60,566	1,72,052	695	5,14,870
Recoveries on account of Presidency Police	...	...	...	...	92,625	...	...	...	39,663	1,48,070	...	2,80,358
Recoveries on account of Village Police	...	...	...	2,413	4,54,373	...	...	...	...	...	...	4,56,786
Cash Receipts under the Arms Act	224	...	554	1	81	...	122	235	211	153	...	1,581
Fees, Fines, and Forfeiture	10,270	1,43,522	3,13,280	97,560	5,57,523	3,98,212	89,216	6,534	3,24,387	2,32,175	35,394	22,08,073
Contributions for Pensions	11,692	3,245	2,613	300	...	7,409	1,885	13	1,150	3,930	3,924	36,167
Miscellaneous	5,703	3,965	9,576	80,450	13,236	34,260	11,229	1,633	37,531	39,326	3,111	2,40,020
TOTAL POLICE RECEIPTS ₹	54,872	1,61,540	3,92,900	1,82,464	12,04,167	5,28,197	7,00,090	1,05,528	5,63,944	6,62,797	56,219	40,12,718
Total India converted into £ at ₹15 = £1 . £												307,514

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West. Frontier Province.	Madras.	Bombay.	Berar. (b)	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	...	...	8,51,291	...	...	...	3,18,144	3,30,038	...	14,99,473
Provincial Superintending Officers of the District Police	...	48,751	1,41,546	...	1,67,678	1,73,701	1,32,381	36,834	1,57,010	1,08,448	5,222	9,71,571
District Executive Force:												
District Superintendents and Assistants(a)	31,136	1,59,897	5,46,287	95,531	4,47,669	4,70,076	3,31,932	53,883	3,22,599	2,74,101	32,446	27,65,557
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	21,938	...	21,938
Inspectors, Constables, etc. (a)	3,35,950	10,06,115	25,98,983	3,58,201	31,12,614	33,02,015	17,56,404	3,33,915	25,64,454	30,90,980	1,75,162	1,86,34,793
Police Hospitals—Establishments and Charges	1,509	16,297	...	5,718	39,037	28,410	...	...	25,763	2,113	...	1,18,847
Police Training Schools	...	...	3,113	...	16,313	50,129	...	...	12,013	...	...	81,568
Office and other Establishments	5,285	1,133	65,829	12,628	1,66,450	95,422	6,974	1,036	1,26,851	1,88,217	870	6,70,695
Clothing	11,430	53,305	1,23,799	21,834	1,53,089	2,66,032	68,711	11,745	1,71,226	1,26,310	15,621	10,23,102
Arms, Accoutrements, and Ordnance Stores	355	40,581	5,139	11,963	15,732	54,983	24,105	2,691	1,02,565	50,498	3,406	3,12,018
Rewards	1,073	5,162	86,721	3,205	26,850	57,262	13,953	3,059	3,288	6,582	1,047	2,08,202
Rents, Rates and Taxes	6,364	1,753	26,250	2,657	26,338	10,003	520	442	17,551	6,233	149	98,276
Service Postage and Telegrams	3,520	15,706	18,928	6,596	56,363	37,796	47,456	7,850	38,777	65,089	2,925	3,01,006
Travelling and Tour Charges	24,923	66,833	2,24,615	35,134	2,47,072	2,45,856	2,20,038	23,412	2,53,730	2,51,065	8,061	16,00,739
House-rent and other Allowances	7,345	15,240	81,076	28,846	2,10,652	1,54,806	51,312	11,436	2,46,617	30,624	1,224	8,39,178
Petty Construction and Repairs	—550	30,760	99,084	60,227	1,76,742	...	29,972	5,089	91,626	55,807	1,928	5,50,685
Purchase, hire, etc., of Boats	...	...	5,505	12,032	65,879	...	...	...	337	501	...	84,254
Compensation for dearness of Provisions	19	129	242	2,417	6,125	...	...	...	...	285	...	9,217
Miscellaneous	9,733	20,933	84,407	23,343	92,395	86,694	55,254	6,387	56,372	42,728	5,519	4,83,765
TOTAL DISTRICT EXECUTIVE FORCE ₹	4,38,092	14,33,844	39,69,978	6,80,342	48,59,320	48,59,484	26,06,637	4,60,945	40,33,769	42,13,071	2,48,358	2,78,03,840
Municipal and Cantonment,												
Police	...	...	18,117	...	39,039	...	5,55,202	75,625	...	48,881	...	7,36,864
Village Police	...	...	22,783	1,997	4,83,184	31,43,893	...	...	4,563	9,60,322	1,48,311	47,65,053
Special Police	...	...	52,29,910	10,14,180	1,66,135	3,901	1,52,852	4,88,631	15,211	4,84,577	...	75,55,403
Railway Police	58,115	22,064	33,145	6,891	1,69,920	1,61,600	2,82,539	672	99,869	1,01,441	...	9,36,208
Thuggee and Dacoity	1,45,862	...	..	...	...	..	...	...	...	...	5,362	1,51,224
Cattle Pounds	2,571	75,424	6,329	22,728	25,339	1,42,872	37,623	3,844	2,35,268	92,062	37,373	6,81,433
Steam Boiler Inspection Establishment and Charges	...	...	22,956	...	41,931	...	...	...	10,188	47,719	3,042	1,25,836
Inspection of Electric Installations	...	...	...	...	...	...	...	...	1,200	...	...	1,200
Miscellaneous	...	...	205	...	...	752	3,516	749	...	70	...	5,292
Refunds	238	1,671	11,578	932	11,460	1,214	1,374	720	2,357	5,753	278	37,575
TOTAL CHARGES IN INDIA ₹	6,44,878	15,81,754	94,56,547	17,27,070	68,15,303	84,87,423	37,72,124	10,08,020	48,77,579	63,92,382	4,47,940	4,52,71,032
Total India converted into £ at ₹15 = £1 . £												3,018,069
CHARGES IN ENGLAND: Passage to India of Assistant Superintendents on appointment, etc. . . . . £												1,675
TOTAL POLICE CHARGES . £												3,019,744

(a) Including Exchange Compensation Allowance. (b) From 1st October 1902.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1903.

	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R
Pilotage Receipts	...	...	...	11,39,152	...	...	11,39,152
Cost of Work executed for Port and Local Funds and for Private Individuals	88,084	...	...	...	...	...	88,084
Hire of Vessels	6,13,130	...	...	...	...	...	6,13,130
Sale-proceeds of Vessels and Stores:							
Sale-proceeds of condemned Vessels and Stores	33,934	4,519	58	4,169	...	...	42,680
Miscellaneous	...	635	...	...	...	...	635
Registration and other Fees:							
Fees realized at the Shipping Office	...	3 975	...	60,482	...	64,004	1,28,461
Examination Fees	...	3,616	...	2,276	...	...	5,892
Other Fees	...	...	...	5	...	...	5
Freight, Passage, and Tonnage	7,305	5,317	...	...	...	...	12,622
Miscellaneous:							
Deductions for Mess Money	...	...	...	12,184	...	...	12,184
Coast Light Dues	...	4,27,124	...	...	..	...	4,27,124
Survey Fees	...	8,166	...	38,492	...	...	46,658
Contribution	...	...	...	230	...	300	530
Other Items	50,967	12,545	...	16,642	36	21	80,211
TOTAL MARINE RECEIPTS . R	7,93,420	4,65,897	58	12,73,632	36	64,325	25,97,368
Total India converted into £ at R15=£1 . £							173,158

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1903.

	Salaries and Establishments.	Contingencies.	₹
IMPERIAL CHARGES:—INDIA, GENERAL.			
General Supervision and Accounts.	₹	₹	
Naval Commander-in-Chief, India Station	9,167	...	9,167
Director and Deputy Director of the Royal Indian Marine	91,304	6,783	
Examiner of Marine Accounts	64,886	1,385	
	1,56,190	8,168	1,64,358
Marine Survey Establishments.			
Superintendent, Scientific and other Officers	70,006	4,710	
Office Establishment	7,140	...	
	77,146	4,710	81,856
Miscellaneous Shore Establishments.			
Perim Light-house	3,444	4,229	
Miscellaneous	17,580	...	
	21,024	4,229	25,253
	Kidderpore.	Bombay.	
Dockyards.			
Staff Officer's Department	13,741	16,329	
Constructor's Department	15,090	23,082	
Factory Branch	27,078	38,314	
Builder's Branch	13,360	21,390	
Store-Keeper's Department	24,538	40,690	
Cashier's Office	8,303	13,522	
Dockyard Dispensary	1,666	3,466	
Wages of Artificers and Labourers	3,53,367	6,93,330	
Miscellaneous	13,450	3,313	
	4,70,593	8,53,436	
Deduct—Charged to other Departments and Local Governments	*3,16,249*	*4,34,898*	
	1,54,344	4,18,538	5,72,882

Gross Tonnage.	Indicated Horse-Power.			
		Salaries and Allowances of Officers and Men afloat.		
		Harbour and Sea-going Vessels.		
2,723	2,304	Troopship "Clive"	69,764	
2,246	1,077	Troopship "Canning"	49,145	
1,524	2,202	Troopship "Dalhousie"	55,217	
1,125	2,157	"Mayo"	43,194	
903	1,277	Despatch Vessel "Lawrence"	38,176	
602	1,669	"Elphinstone"	22,595	
960	2,028	"Minto"	37,405	
5,434	9,366	"Hardinge"	95,955	
...	...	Contingencies	8,504	
				4,19,955
		Carried forward . ₹		4,19,955 / 8,53,516

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1903—*continued.*

Gross Tonnage.	Indicated Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	₹	₹
		Brought forward		8,53,516
		Salaries and Allowances, etc.—Brought forward		4,19,955
		Inland Steamers and Flats.		
117	90	Steamer "Comet"	17,258	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II	26,333	
270	360	"Sladen," including Flats C and D	23,146	
172	316	"Bhamo"	18,050	
		Contingencies	1,524	
				86,311
		Marine Survey.		
515	650	Steam-cutter "Investigator"	28,298	
70	101	"Nancowry" (Marine Survey Boat Party)	5,455	
		Contingencies	585	
		Small Steamers and Launches.		34,338
		Sub-Marine Mining Vessels, Bombay—		
93	347	"Muzbee"	8,303	
15	30	"Tickler"		
		" " " Calcutta—		
94	221	"Panther"	7,281	
19	...	"Cobra"		
		" " " Karachi—		
15	25	"Sapper"	6,097	
54	138	"Miner"		
		" " " Rangoon—		
93	382	"Tamil"	7,722	
15	30	"Handy"		
...	...	"Flat"		
		Vessels in Ordinary, Bombay	462	
569	...	Hulk "Quangtung"	4,446	
400	...	Flat "Ganges"	1,076	
...	...	"Gemini" and "Koladyne"	3,000	
		Vessels employed on Military Services and Special Defences at—		
		Aden ₹ 4,287		
		Bombay " 8,165		
		Calcutta " 4,458		
		Karachi " 5,920		
		Rangoon " 4,379		
		Madras " 2,305		
			29,514	
		Contingencies	858	
				68,759
		Viceroy's Yacht Establishment.		
		"Maud" and "Lytton"	7,544	
		Contingencies	32	
				7,576
		Yard Craft Establishment.		
		Yard Craft, "Calcutta"	16,068	
		Ditto, "Bombay"	52,251	
		Contingencies	3	
				68,322
		General Duty and Leave Allowances	10,965	
		Contingencies	177	
		Indian Allowance.		11,142
		Allowance to R. I. M. Officers serving on the Floating Defences	11,801	
		Shore Allowance.		11,801
		Shore Allowances to R. I. M. Officers	7,289	7,289
		Total Salaries and Allowances, etc		7,15,493
		Victualling of Officers and Men afloat.		
		Purchase of Provisions for European and Native Crews	1,83,584	
		Allowances in lieu of Provisions	46,229	
		Purchase of water for Royal Indian Marine Vessels	27,373	
				2,57,186
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
		Timber and Spars	3,33,669	
		Metals and Metal Articles	1,14,309	
		Coals and other Fuel	5,89,087	
		Hemp, Canvas, Rope, etc.	92,256	
		Paint materials, Oils, Tar, Tallow, etc.	2,60,347	
		Freight, Carriage, etc.	30,218	
			14,19,886	
		Deduct—Value of supplies to, and of Stores used on works for, other Departments and Local Governments	*18,08,414*	
				—*3,88,528*
		Carried forward ₹		14,37,007

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1903—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	₹	₹	₹
Brought forward		14,37,667	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		1,75,237	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	34,336		
Passage and Conveyance of Officers and Men	21,513		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	2,55,221		
Medical Stores	1,178		
Freight on Europe Stores	21,863		
Miscellaneous	7,441		
		3,41,552	
TOTAL CHARGES, INDIA, GENERAL			19,54,456

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	₹	₹	₹	₹	₹	₹	
Salaries and Allowances of Officers and Men afloat	1,36,362	22,938	67,830	...	9,446	2,36,576	
Victualling of Officers and Men afloat	...	3,643	22,823	...	...	26,466	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	2,97,482	21,604	1,26,339	...	4,549	4,49,974	
Purchase and hire of Ships and Vessels	99,930	...	17,878	...	...	1,17,808	
Pilotage, Pilot Establishments, and Vessels	...	1,850	6,72,909	...	1,200	6,75,959	
Marine Establishments	65,432	...	87,617	17,072	21,571	1,91,692	
Miscellaneous Shore Establishments	41,469	...	...	...	...	41,469	
Subsidies to Steam-boat Companies	62,400	20,000	33,738	...	...	1,16,138	
Miscellaneous— Other Miscellaneous Charges	18,246	29	28,876	...	1,912	49,063	
State Yacht Establishments	2,127	...	5,461	...	...	7,588	
Light-Houses and Light-Ships	1,51,807	...	...	...	...	1,51,807	
Refunds	1,518	...	258	...	...	1,776	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	8,76,773	70,064	10,63,729	17,072	38,678	20,66,316	20,66,316
TOTAL CHARGES IN INDIA						₹	40,20,772
Total India converted into £ at ₹15=£1						£	268,[illegible]51

CHARGES IN ENGLAND:	£	£	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	105,475		
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	61,600		
Cost of alterations to Torpedo Boat Defence Vessels, etc.	4,638		
Allowances of Marine Officers whilst under instruction	435		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	872		
		173,020	
Stores for India:			
For Bengal: Coal	156		
Miscellaneous Stores	18,352		
For Bombay: Coal	17,897		
Miscellaneous Stores	38,489	74,894	
TOTAL CHARGES IN ENGLAND		£	247,914
TOTAL MARINE CHARGES		£	515,965

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1903—*continued.*

DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	R	R	R	R	R	R
Pilot Vessels.						
P. V. "Alice"	...	...	15,923	...	...	15,923
" "Sarasvati"	...	...	11,047	...	...	11,047
" "Fame"	...	...	13,596	...	...	13,596
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	5,053	...	...	...	...	5,053
B. G. S. "George"	12,312	...	...	...	...	12,312
Schooner "Victoria"	888	...	...	...	...	888
" "Pearl"	739	...	...	...	...	739
Steamer "Brahmakund"	...	16,873	...	...	...	16,873
" "Guide"	...	...	26,185	...	...	26,185
Yacht "Sonamukhi"	...	2,323	...	...	...	2,323
Steam Launch "Enchantress"	...	...	1,079	...	...	1,079
" " "Kestrel"	...	3,140	...	...	...	3,140
" " "Osprey"	...	602	...	...	..	602
Flat "Mooltan" / Steamer "Jhelum"	}	...	...	...	9,446	9,446
Steam Launch Establishment and Contingencies	1,17,370	...	...	...	...	1,17,370
Total Salaries, etc. R	1,36,362	22,938	67,830	...	9,446	2,36,576
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	73,869	...	...	73,869
Volunteers' and Leadsmen's Allowances	...	...	18,456	...	...	18,456
Pilotage Allowance, Free List / Pilotage Allowance, Licensed List	} ...	1,850	{ 4,87,663 / 70,395	} ...	...	5,59,908
Surgeon at the Sandheads	...	...	4,641	...	...	4,641
Mess, Passage and Miscellaneous	...	...	17,885	...	1,200	19,085
Total Pilotage, etc. R	...	1,850	6,72,909	...	1,200	6,75,959
Marine Establishments.						
Port Officer's Department	62,906	...	31,695	...	...	94,601
Agent for Government Consignments	...	...	...	3,825	...	3,825
Shipping Office	...	...	28,282	...	20,634	48,916
Marine Court	1,550	...	961	...	937	3,448
Survey of Steam Vessels	976	...	26,679	...	...	27,655
Establishment and Miscellaneous	...	...	...	13,247	...	13,247
Total Marine Establishments R	65,432	...	87,617	17,072	21,571	1,91,692
Miscellaneous Shore Establishments.						
Salaries of Officers	6,690	...	...	...	...	6,690
Staff and Shore Allowances to Officers	7,162	...	...	...	...	7,162
Establishments and Contingencies	27,617	...	...	...	...	27,617
Total Shore Establishments R	41,469	...	...	...	...	41,469
Other Miscellaneous Charges.						
Shipping Fees and Sundries	704	...	1,687	...	...	2,391
Harbour Master's Fees for Sea-going and Inland Vessels	1,214	...	741	...	...	1,955
Hire of Moorings for Sea-going and Inland Vessels	...	...	14,286	...	...	14,286
Contribution to Port Funds	...	...	1,200	...	...	1,200
Allowance to Port Master of Diamond Harbour for preparing Returns for the Pilot Service	...	...	240	...	...	240
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers	...	...	60	...	...	60
Life Boat at Alibag	...	...	...	...	1,772	1,772
Life Boat Establishment at Goalundo	...	...	661	...	...	661
Coal Depôt and other Establishments	1,447	...	1,020	...	...	2,467
Clearance of Irrawaddy-Chindwin River	6,611	...	...	...	...	6,611
Miscellaneous	8,270	29	8,981	...	140	17,420
Total Other Miscellaneous Charges	18,246	29	28,876	...	1,912	49,063

No. 38A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (c)	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
FEES FROM SCHOOLS AND COLLEGES	16,912	26,219	59,464	65,122	6,86,007	3,14,103	1,31,104	2,297	4,36,848	3,64,805	28,681	21,31,562
CONTRIBUTIONS	6,840	16,076	...	1,110	28,452	95,480	12,345	1,788	4,588	3,573	2,663	1,72,915
INCOME FROM ENDOWMENTS	...	...	...	...	1,102	1,218	...	...	479	...	...	2,799
MISCELLANEOUS:												
Reformatory Schools Manufactures	...	4,600	1,295	...	15,519	1,647	...	...	3,088	2,294	...	28,443
Sale-proceeds of Books	75	5	...	2	134	56,809	318	...	...	1,29,826	12,608	1,99,777
Examination Fees	3,132	1,108	96	824	28,062	25,434	2,125	52	10,707	3,319	...	74,859
Other Receipts	183	4,418	2,332	416	28,520	27,737	1,756	160	32,027	23,228	2,542	1,23,319
TOTAL RECEIPTS ₹	27,142	52,426	63,187	67,474	7,87,796	5,22,428	1,47,648	4,297	4,87,737	5,27,045	46,494	27,33,674
Total India converted into £ at ₹15=£1 . £												182,245

No. 38B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (c)	TOTAL.
DIRECTION:												
Salary (a)	24,740	19,125	25,483	15,223	27,782	35,601	20,447	...	32,775	36,978	5,400	2,43,554
Establishment and Contingencies	7,073	11,814	26,092	10,555	40,661	20,039	31,786	...	21,933	13,971	4,519	1,88,443
INSPECTION:												
Salary (a)	4,489	58,176	1,06,624	23,786	3,58,400	1,69,962	1,03,767	8,936	1,93,524	1,47,850	7,220	11,82,734
Establishment and Contingencies	4,182	34,776	51,091	23,691	2,96,436	1,29,913	59,143	5,421	2,32,091	1,05,639	7,483	9,49,866
UNIVERSITY	...	...	...	...	...	...	32,116	...	...	...	...	32,116
GOVT. COLLEGES—GENERAL	46,233	34,320	...	19,586	5,56,440	1,52,688	68,897	...	2,26,832	1,43,000	...	12,47,996
GOVT. COLLEGES—PROFESSIONAL	...	...	...	...	2,27,721	1,85,946	...	...	2,08,997	1,19,264	...	7,41,928
GOVT. SCHOOLS—GENERAL:												
Secondary	22,662	92,268	75,658	92,245	7,00,542	5,77,411	1,71,344	11,630	2,63,415	3,65,167	40,422	24,12,764
Primary	29,504	2,83,070	200	6,204	38,774	7,78,950	3,45,698	28,360	6,02,658	14,29,765	92,756	36,35,999
Contribution to Schools	...	35,147	43,034	...	...	...	99,308	5,520	4,309	70,362	765	4,58,445
GOVT. SCHOOLS—SPECIAL:												
Training Schools	3,117	37,926	42,421	18,109	94,808	67,940	73,773	...	1,43,864	90,756	4,291	5,77,005
Technical Schools	...	9,842	41,405	1,973	1,20,626	13,029	34,208	...	1,38,854	98,274	3,158	4,61,369
Reformatory Schools	...	19,722	20,592	...	64,980	24,021	...	...	23,725	29,551	354	1,82,945
Other Schools	...	...	...	...	14,973	...	...	...	16,610	...	...	31,583
GRANTS-IN-AID:												
Grants-in-aid	76,952	1,70,073	3,35,197	2,15,335	17,63,849	839	4,14,494	12,579	5,42,884	3,44,454	1,356	38,78,012
Payments by Results	...	15,389	2,55,658	2,464	1,90,073	5,06,863	...	...	6,99,318	[illegible]	8,338	19,86,658
SCHOLARSHIPS	5,004	27,082	28,692	35,060	2,29,919	65,456	81,222	5,279	46,412	[illegible]	4,876	6,18,325
MISCELLANEOUS:												
Government Book Depôt	...	47	...	...	...	60,550	...	...	19	95,792	10,130	1,66,538
Grants for Encouragement of Literature	2,400	825	...	400	16,336	...	2,253	...	..	2,406	...	24,620
Miscellaneous	3,692	6,762	(b)85,208	10,556	1,11,864	30,000	26,142	2,121	1,27,593	1,529	72	4,05,539
REFUNDS	...	525	51	339	6,541	286	70	...	1,832	652	...	10,290
TOTAL CHARGES IN INDIA ₹	2,20,048	8,56,889	11,37,406	4,75,586	48,60,725	28,19,494	15,64,668	79,846	35,27,645	36,93,288	1,91,140	1,94,36,735
Total India converted into £ at ₹15=£1 . £												1,295,782

	£	
CHARGES IN ENGLAND:		
Passage to India of Educational Officers on appointment, etc.	312	
Scholarships to enable Natives of India to pursue their education in England	1,400	
Deputation Allowance of Officers while studying educational methods in England, etc.	170	
		1,882
TOTAL CHARGES UNDER EDUCATION . £		1,297,664

(a) Including Exchange Compensation Allowance.
(b) Including ₹66,450 on account of Contribution paid to the Educational Syndicate.
(c) From 1st October 1902.

No. 39.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (c)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Church of England:												
Stipend of the Bishop .	37,891	...	(a) 1,044	...	...	...	...	...	25,600	17,414	...	81,949
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a) .	93,672	34,685	62,419	15,125	1,34,031	1,87,347	1,49,875	23,620	2,12,776	1,98,935	7	11,12,492
Other allowances to Chaplains, etc. . . .	...	360	600	...	7,390		4,290	1,141	13,332	9,120	...	40,309
Establishments . . .	6,415	2,117	4,045	360	9,019	8,131	6,553	1,260	13,390	12,717	138	64,145
Other Charges . . .	19,260	5,691	13,891	3,341	18,398	23,377	16,758	5,017	29,575	24,234	89	1,59,631
Church of Scotland: (b)												
Pay of Chaplains and Registrars, including allowance (a) . . .	7,826	...	...	...	15,560	8,389	...	...	21,586	21,388	...	74,749
Establishments . . .	463	...	...	...	2,820	516	60	...	1,365	989	...	6,213
Other Charges . . .	1,090	...	...	...	1,116	616	...	36	1,221	2,216	...	6,295
Church of Rome:												
Allowances to Bishops and Priests, etc. (b) . .	500	...	3,960	...	6,746	3,415	5,345	...	6,600	16,592	...	43,158
Other Charges . . .	...	...	...	...	404	...	...	...	...	341	...	745
Charges for Cemeteries . .	3,973	2,186	6,403	1,015	7,319	8,084	5,292	1,281	13,709	8,733	372	58,367
Payments to Officers of other Provinces . . .	...	...	...	...	...	...	...	...	...	7 599	...	7,599
TOTAL CHARGES IN INDIA (b) R	1,71,090	45,039	92,362	19,841	2,02,803	2,43,951	1,88,173	32,355	3,39,154	3,20,278	606	16,55,652

Total India converted into £ at R15=£1 . £ 110,377

CHARGES IN ENGLAND:

Passage and outfit allowance of the Bishop of Calcutta, and passage to India of Chaplains on appointment . . . . . £ 646

TOTAL ECCLESIASTICAL CHARGES (b) . £ 111,023

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 69B, page 208.
( ) From 1st October 1902.

No. 40A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1903.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical School and College Fees	...	...	..	3,130	54,722	679	14,893	...	23,725	79,480	...	1,76,629
Hospital Receipts . . .	...	...	14,705	...	89,618	1,159	3,170	693	27,052	73,834	...	2,10,231
Lunatic Asylum Receipts . .	...	6,044	19,490	2,300	23,649	12,857	3,135	...	20,070	18,247	...	1,05,792
Sale of Medical Stores . .	...	6	3,240	2,196	80	142	182	...	4,132	1,134	10	11,122
Income from Endowments . .	...	...	...	...	919	6,567	...	...	1,940	...	...	9,426
Contributions	37,296	12,533	5,830	2,985	94,739	2,24,129	45,614	5,802	65,247	37,939	122	5,32,236
Miscellaneous . . .	304	815	3,826	140	11,317	12,415	9,060	90	38,349	5,456	184	81,956
TOTAL RECEIPTS IN INDIA . ₹	37,600	19,398	47,091	10,751	2,75,044	2,57,948	76,054	6,585	1,80,515	2,16,090	316	11,27,392
Total India converted into £ at ₹15=£1 . £												75,159
RECEIPTS IN ENGLAND: Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . . £												1,446
TOTAL MEDICAL RECEIPTS . £												76,605

No. 40B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1903.

CHARGES.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment . . .	1,18,326	2,15,564	3,12,589	1,37,144	6,70,914	4,51,778	3,25,589	57,537	5,43,258	4,18,912	40,135	32,91,746
Hospitals and Dispensaries . .	1,23,996	1,52,976	3,72,056	1,94,789	9,60,113	5,86,066	3,60,598	39,578	10,90,718	7,72,658	27,917	46,81,465
Sanitation and Vaccination .	68,937	16,697	78,302	40,684	2,07,514	1,77,687	1,25,068	11,584	8,17,830	4,19,722	23,606	19,87,631
Grants for Medical purposes—												
Charges on account of Bubonic Plague	99,242	28,529	85,333	607	87,660	4,41,919	7,76,587	69	3,68,873	6,46,913	12,890	25,48,622
Other Charges . . .	31,099	4,087	29,400	13,291	11,092	12,700	1,700	150	25,117	8,175	...	1,36,811
Medical Schools and Colleges .	16	...	2,402	24,410	3,09,792	35,830	1,34,160	665	2,00,769	1,79,597	2,574	8,90,215
Lunatic Asylum	7,751	19,395	45,782	14,402	1,26,320	97,701	57,351	1,503	89,434	1,31,573	1,575	5,92,787
Special Hospital	...	...	...	...	10,968	...	...	...	...	...	...	10,968
Chemical Examiner's Department .	...	...	6,857	...	35,820	29,396	2,148	...	26,609	38,446	...	1,39,276
Refunds	...	...	362	...	748	4	70	...	406	740	18	2,348
CHARGES IN INDIA ₹	4,49,367	4,37,248	9,33,083	4,25,327	24,20,941	18,33,081	17,83,271	1,11,086	31,63,014	26,16,736	1,08,715	1,42,81,869
Total India converted into £ at ₹15=£1 . £												952,125
CHARGES IN ENGLAND:											£	
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum .											3,830	
Pay, passage, etc., of Medical Officers and Lady Nurses in connection with the Plague, etc.											4,584	
												8,414
TOTAL MEDICAL CHARGES . £												960,539

(a) From 1st October 1902.

No. 41.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1903.

In India.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R	R	R
Political Agents:											
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (a)	12,21,722	39,395	1,79,938	71,786	19,146	14,944	1,86,497	1,28,271	53,230	4,82,037	23,87,966
Establishments and Contingent Charges	9,26,620	9,787	1,62,321	86,434	26,520	5,904	1,23,331	1,47,477	29,921	4,71,899	19,90,214
Less—Contribution for Salaries, Establishments, etc.	*79,398*	...	...	...	...	...	...	...	*2,257*	*2,22,265*	*3,03,920*
Charges on North-West Frontier:											
Perso-Afghan Frontier, Khorassan	1,22,922	...	...	...	...	...	...	...	...	...	1,22,922
Perso-Beluch Frontier, Seistan	63,691	...	...	...	...	...	...	...	...	...	63,691
Charges on account of Khyber Tribes	...	...	...	...	...	...	...	89,633	...	...	89,633
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	...	2,73,541	...	...	2,73,541
Payments for guarding Hill Passes	...	...	...	...	...	...	9,707	1,25,830	...	...	1,35,537
Chitral Frontier Charges	...	...	...	...	...	...	...	1,93,992	...	...	1,93,992
Charges for Bhittani Service	...	...	...	...	...	...	...	12,204	...	...	12,204
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	5,80,260	...	...	...	...	...	...	...	...	...	5,80,260
Zhob Levy Charges	2,64,854	...	...	...	...	...	...	...	...	...	2,64,854
Political Subsidies:											
Subsidy to the Amir of Afghanistan	3,44,200	..	...	...	...	...	...	...	...	...	3,44,200
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	86,400	...	...	...	...	...	...	...	...	...	86,400
Other Subsidies	...	...	...	...	...	...	7,000	12,000	...	...	19,000
Entertainment of Envoys and Chiefs	39,291	...	730	4,581	2,580	...	6,149	1,02,229	...	18,250	1,73,810
Durbar Presents and Allowances to Vakeels, etc.	34,921	1,500	12,668	1,949	3,701	...	11,457	15,187	...	50,421	1,31,804
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	63,249	...	...	...	...	63,249
Ayub Khan	...	...	...	...	...	...	2,44,770	...	...	...	2,44,770
Kabul Refugees and State Prisoners	12,746	...	...	...	...	22,444	1,00,436	34,981	...	79,436	2,50,043
Chitral Prisoners	...	...	...	...	...	...	...	...	11,178	...	11,178
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	59,534	59,534
Burmese Refugees and State Prisoners	7,178	...	...	...	...	4,621	...	...	...	...	11,799
Other Refugees and State Prisoners	...	...	1,453	...	15,190	6,827	...	[illegible]	3,014	...	26,484

Special Political Expenditure—											
Banpur Agency Charges	4,929	...	...	...	...	...	...	...	...	...	4,929
Kurram Mission	...	...	...	...	...	...	...	79,092	...	...	79,092
Kurram Militia	...	...	...	...	...	...	81	2,89,281	...	...	2,89,362
Blockade against the Mahsud Waziris	...	...	...	...	...	...	2,170	21,530	...	...	23,700
Waziristan Militia	...	...	...	...	...	...	928	4,49,489	...	...	4,50,417
Aden Boundary Delimitation Commission	...	...	...	...	...	...	...	...	...	1,33,689	1,33,689
Coronation Charges, London	22,871	...	...	...	...	...	...	...	...	...	22,871
Seistan Arbitration Commission	3,81,469	...	...	...	...	...	...	...	...	...	3,81,469
Charges for organising Imperial Service Troops	2,63,028	...	...	...	...	...	...	...	...	...	2,63,028
Delhi Coronation Durbar	26,98,633	...	...	...	...	...	...	...	...	...	26,98,633
Miscellaneous—											
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	7,792	...	...	...	...	...	...	...	...	...	7,792
Allowance to ohmand Tribes	...	...	...	...	...	...	...	23,848	...	...	23,848
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	16,914	...	65	...	...	...	37	91	...	...	17,107
Demarcation of Boundary and Trans-Frontier Surveys	16	...	...	1,536	143	272	549	...	...	9,846	12,362
Merwara Battalion	1,83,165	...	...	...	...	...	...	...	...	...	1,83,165
Purchase and Repair of Insignia of the Order of Indian Empire	11,232	...	...	...	...	...	...	...	...	...	11,232
Rewards to Native Chiefs for Political Services	197	...	552	3,000	...	...	1,572	7,640	...	...	12,961
Rewards for Intelligence and Assistance	...	...	1,339	...	...	...	139	7,070	...	...	8,548
Rents, Rates, and Taxes	...	...	13,695	...	...	...	...	...	...	...	13,695
Imperial Cadet Corps	95,750	...	...	...	...	...	...	...	...	...	95,750
Lieutenant-Colonel Shower's tour in connection with Beluch-Mekran disturbances	3,078	...	...	...	...	...	...	...	...	...	3,078
Deputation of Mahomedan gentlemen to Kabul	3,384	...	...	...	...	...	...	...	...	...	3,384
Sundry Charges	5,327	1,371	4,031	1,810	2,957	2,706	7,247	84,481	—7	51	1,09,974
Total Charges in India . R	74,23,192	43,053	3,76,792	1,71,096	70,237	1,20,967	7,02,070	20,97,867	95,079	10,82,898	1,21,83,251
Total India converted into £ at R15=£1 . £											812,217
Charges in England—										£	
Contribution towards the Mission to the Court of Persia and Minor Consulates										5,300	
Law charges in connection with the Traffic in Arms in the Persian Gulf										1,489	
Travelling expenses of Officers employed in connection with the delimitation of the Aden frontier										124	
Miscellaneous expenditure										90	
										7,003	
Stores for India: Presentation Articles										246	
Total Charges in England . . £											7,249
Total Charges of Political Agencies, etc. . £											819,466

(a) Includes Exchange Compensation Allowance.

No. 42A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Receipts on account of Experimental Cultivation Cotton, Silk, Tea and Cotton-gin Factories	...	10,466	2,323	123	1,522	11,258	7,894	5	842	11,018	...	45,451
Botanical and other Public Garden Receipts	400	9,819	...	...	3,226	55,337	56,324	2,017	5,268	1,476	15	1,33,882
Cinchona Plantation Receipts	...	...	...	...	2,15,694	...	...	...	2,43,150	...	...	4,58,844
Receipts on account of Public Exhibitions and Fairs	1,011	4,250	...	...	5,647	55,995	72,083	...	...	3,185	...	1,42,171
Veterinary and Stallion Receipts	82,759	1,340	...	...	17,656	6,904	9,500	154	77	19,100	845	1,38,335
Fees, etc., levied under Inland Labour Transport Act of 1882	...	10,436	...	57,164	15,113	252	...	...	1,059	...	...	84,024
Examination Fees	488	...	1,248	...	3,399	640	600	50	1,48,988	11,106	39	1,66,558
Emigration Fees	...	38	...	...	29,021	...	...	...	14,271	...	...	43,330
Sale of Stores and Materials	1,10,415	...	...	...	...	...	...	...	...	...	...	1,10,415
Miscellaneous	10,274	31	13	...	...	3,277	7,644	123	1,95,127	108	349	2,16,946
TOTAL RECEIPTS IN INDIA . R	2,05,347	36,380	3,584	57,287	2,91,278	1,33,663	1,54,045	2,349	6,08,782	45,993	1,248	15,39,956
Total India converted into £ at R15=£1											£	102,664
RECEIPTS IN ENGLAND:												
Sale proceeds of books, maps, etc.											£	531
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS											£	103,195

(a) From 1st October 1902.

No. 42B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	(c) Berar.	TOTAL.
Scientific.	R	R	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 42C., page 102)	14,62,689	...	...	...	...	...	...	...	...	...	...	14,62,689
Botanical Survey	18,482	...	503	500	...	...	...	...	22,396	...	...	41,881
Geological Survey:												
Superintending Officers (a) 1,36,856; Establishment 20,822; General Charges (including Library, Museum, etc.) 62,021	2,19,699	...	...	...	...	...	...	...	...	...	.	2,19,699
Inspector of Mines	70,008	...	...	...	−3,230	...	...	...	...	...	...	66,778
Exploration of Petroleum, Coal, and Minerals	...	...	...	...	...	...	...	...	24	...		24
Meteorological Department	4,02,471	...	...	...	...	...	...	...	...	...	1,159	4,03,630
Archæological Department	92,161	...	11,833	...	...	...	...	...	34,943	...	...	1,38,937
Reporter of Economic Products	31,995	...	...	...	...	...	...	...	...	...	...	31,995
Museums	1,11,283	1,548	3,311	...	413	10,772	9,890	...	41,059	9,163	...	1,87,439
Imperial Institute	2,818	254	64	131	65	188	...	...	19	...	...	3,539
Observatories	...	...	...	...	...	...	...	...	...	9,766	...	9,766
Donations to Scientific Societies	50	...	...	3,500	8,000	...	...	...	1,000	5,800	...	18,350
Ethnographical Survey	2,967	1,163	1,728	2,992	576	2,584	3,120	...	3,199	1,494	...	19,823
Bacteriology	99,558	...	...	...	7,968	...	...	...	550	...	...	1,08,076
Board of Scientific advice	47	...	...	...	...	...	...	...	...	...	...	47
Agricultural.												
Experimental Cultivation	90,166	19,430	11,619	9,134	73,831	52,093	14,051	98	16,238	55,271	...	3,41,931
Chinchona Plantations	...	...	...	...	1,76,476	...	...	...	1,81,024	...	...	3,57,500
Public Exhibitions and Fairs	3,17,720	2,271	5,520	500	15,261	36,829	35,349	1,060	500	10,872	4	4,25,886
Veterinary and Stallion Charges	6,32,322	25,024	1,11,725	5,648	1,11,607	80,146	1,61,686	12,380	34,042	1,44,511	6,875	13,25,966
Botanical and other Public Gardens	1,808	36,081	13,900	...	1,38,538	1,48,218	91,568	5,358	32,440	14,301	..	4,82,212
Labour and Emigration.												
Emigration	8,050	57	...	...	29,272	1,713	55	..	14,214	50	...	53,411
Inland Labour Transport	...	8,219	...	63,869	9,464	65	...	...	178	...	...	81,795
Colonization and Immigration	...	..	1,947	...	..	...	...	...	...	...	...	1,947
Inspector of Factories	...	4,640	5,056	304	26,288	6,895	4,692	...	6,544	20,472	6,209	81,100
Statistics.												
Director General of Statistics	90,610	...	...	...	...	...	...	...	...	...	...	90,610
Census	1,14,438	18,017	4,536	984	56,850	9,454	23,251	30	8,568	4,982	502	2,41,612
Gazetteer and Statistical Memoirs	87,957	12,171	6,292	7,216	8,392	19,024	26,263	...	20,224	4,722	...	1,92,261
Registration of Railway Traffic	...	1,208	370	480	8,737	5,868	4,710	...	7,175	21,054	540	50,142
Registration of River-borne Traffic	...	...	...	3,375	5,236	1,665	...	...	...	...	...	10,276
Provincial Statistics	2,384	10,684	25,301	1,378	17,185	13,508	5,004	4,019	15,497	4,558	2,245	1,01,763
Miscellaneous.												
Imperial Library	64,666	...	...	...	...	...	...	...	...	...	...	64,666
Preservation and Translation of Ancient Manuscripts	...	...	...	13	6,200	950	30	...	368	3,040	...	10,601
Examinations	38,088	...	708	...	4,293	650	660	...	1,24,642	1,653	...	1,70,694
Inspector of Explosives	44,211	...	...	...	...	...	...	...	...	...	...	44,211
Miscellaneous	2,324	454	7,483	...	...	3,445	916	...	2,63,298	3,026	...	2,80,946
Refunds	123	...	6	56	407	45	158	10	361	1,070	...	2,236
TOTAL CHARGES IN INDIA . R	40,09,095	1,41,221	2,11,902	1,00,080	7,01,829	3,94,112	3,81,403	22,955	8,28,503	3,15,805	17,534	71,24,439
					R 59,62,597(b)							
Charges converted into £ at R15=£1 . . £					397,506				55,233	21,054	1,169	474,962
CHARGES IN ENGLAND: Stores for India									...	...	...	16,276

Other Charges.

Objects of a literary, scientific or antiquarian character	2,179	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"	500	
Expenses attending the preparation of the "Fauna Indica"	1,091	
Expenses in connection with the publication of the "Flora of Bombay"	247	
Purchase of Stallions	5,284	
Contingent expenses of the India Museum Collection at Kew	408	
Preparation of Tide Tables for Indian Ports	813	
Expenses incurred in connection with the Indian Section of the Imperial Institute	2,125	
Remuneration to Officers and others specially employed, and miscellaneous expenditure	4,534	
		7,181
TOTAL CHARGES IN ENGLAND . £		33,457
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . £		508,419

(a) Including Exchange Compensation Allowance.
(b) Total chrges in India for the Bengal Presidency.
(c) From 1st October 1902.

No. 42C.—Detailed Account of Charges under Survey of India.

		R
India, General.		
Scientific.		
Survey of India:		
Controlling and Administrative Staff		1,89,268
Head-Quarters Offices:		
Office Establishment and Drawing Branch		1,36,324
Lithographic and Photographic Establishments		1,25,009
Extra Departmental Mapping		105
Engraving Establishment		59,021
Trigonometrical Office Establishment		96,264
N.-W. Frontier Drawing Office Establishment		21,286
Miscellaneous Contingent Charges		73,973
Mathematical Instrument Factory (including cost of Instruments purchased in India)		58,910
Survey Parties:		
Charges of Working Parties		14,26,751
Miscellaneous Charges		49,818
		22,36,729
	R	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 17B, page 42	*4,36,805*	
" " to Forest Account, Account No. 25, page 55	*70,247*	
" " for cost of Instruments and Maps supplied to other Public Departments	*2,63,784*	
" Charged to Advances for Survey Expenses recoverable from private parties	*3,204*	
		7,74,040
Total Charges under Survey of India as in Account No. 42B	R	14,62,689
Total converted into £ at R15 = £1	£	97,513

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section E.—Miscellaneous.

Revenue £630,987. Expenditure £4,493,990.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Territorial and Political Pensions .	43	Expenditure	112	...	...	270,605
Civil Furlough . .	44	Expenditure	112	...	...	244,391
Superannuation .	45A	Receipts	113	...	201,303	...
" . .	45B	Expenditure	114	...	...	2,815,519
Stationery and Printing	46A	Receipts	115	...	59,692	...
" .	46B	Expenditure	115	...	...	570,738
" .	46C	Details of Charges under Printing Estabts.	116	199,780	...	...
" . .	46D	Statement showing the value of Stationery Stores supplied to the various Departments.	117	154,640	...	...
" . .	46E	Statement showing the value of Printing Work, etc., supplied to the various Departments.	118	302,685	...	...
Exchange . .	47	Receipts	119	...	31,571	...
Miscellaneous . .	48A	Receipts	120	...	338,421	...
" . .	48B	Expenditure	121	...	...	592,737
			Total .		630,987	4,493,990

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1903.

		R
INDIA, GENERAL.		
TERRITORIAL AND POLITICAL PENSIONS.		
Banda Family.		
Exceeding R5,000 per annum	6,000	
Not exceeding R5,000 per annum	5,400	
		11,400
Banpur Family.		
Not exceeding R5,000 per annum		3,600
Jeitpur Family. Dependants of Maharajah Anupgir.		
Not exceeding R5,000 per annum		5,400
Kharun Chiefs.		
Exceeding R5,000 per annum:		
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)		5,000
Mysore Family.		
Not exceeding R5,000 per annum		94
Oudh Family.		
Not exceeding R5,000 per annum		1,825
Afghan Refugee.		
Exceeding R5,000 per annum:		
Naib Noor Mahomed Khan		6,000
Other Pensions.		
Not exceeding R5,000 per annum:		
Bhonsla Family	144	
Bolia Family	3,837	
Jhansi Family	2,400	
Family of the late Pindara Chiefs	651	
Carnatic Stipendiaries	12,880	
Family of Rao Khosal Sing of Hirapur	2,910	
Carried forward	22,822	33,319

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

INDIA, GENERAL—*continued.*	₹	₹	₹
Brought forward	22,822	33,319	
Other Pensions—continued.			
Not exceeding ₹5,000 per annum:			
Kurnool Family	1,770		
Shahgurh Family	180		
Udayagiri Family	157		
Tokeker Family	115		
Nagpur Pensions	688		
Musulipatum Family	1,261		
Miscellaneous	41,248	68,241	
		1,01,560	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:			
Bundelkhand Gosain Family	18,873		
Toria Kalpahar Family	900		
Gratuities to the Dependants of the late Ex-King of Oudh	165		
Allowances for the maintenance of religious establishments in Coorg	14,009		
Miscellaneous	1,515	35,462	
			1,37,022
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding ₹5,000 per annum:			
Raja Azim Shah		45,833	
Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Luchman Rao	11,000		
Raghojee Rao (Janojee Family)	60,000		
Luxmi Bai	6,000		
	77,000		
Not exceeding ₹5,000 per annum	9,950	86,950	
Relatives of the Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Ahilojee Ahir Rao	6,875		
Gangabai Mohiteen	7,835		
	14,710		
Not exceeding ₹5,000 per annum	25,935	40,645	
Servants and Dependants of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		27,033	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		240	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bijragogarh Family	2,197		
Gond Raja of Chanda	1,491		
Pensions from the 2½ lakhs Fund of Saugor	6,321		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,676		
Satara Pensions	2,600	17,285	
			2,17,986
Carried forward			3,55,008

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

		R	R
Brought forward		...	3,55,008
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwun Mingyi		9,000	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	71,265		
Shan and other Chiefs	4,944		
Officials of the late Burmese Government	25,500		
Delhi Family	8,252		
Refugee Princes	4,378		
Talifoo Refugee Princes	3,600		
		1,17,939	
			1,26,939
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	1,719		
Raja Purandar Sing's Family	650		
„ Chandra Kanta Sing's Family	360		
Other Pensions	5,101		
		7,830	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		310	
			8,140
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	(a) 2,80,000		
Nazrut Ali and Ali Mirza	20,000		
Nawab Syud Mahomed Zynalabdeen Khan Bahadoor	7,962		
Syud Asad Ali Mirza	15,000		
„ Hosain Ali Mirza	37,000		
„ Mozaffer Ali	10,112		
„ Furshad Mirza	10,000		
„ Wahid Ali Mirza	10,000		
„ Nazir Ali Mirza	10,000		
„ Khakan Mirza	10,000		
„ Bakar Mirza	5,833		
Nawab Shamsi Jehan Begum	99,821		
Syed Mahomed Fyzally Khan and others	28,275		
	5,44,003		
Not exceeding R5,000 per annum	1,38,991		
		6,82,994	
Oudh Family.			
Exceeding R5,000 per annum:			
Prince Ahid Ali Mirza Kumar Kudr Bahadoor	48,000		
„ Asman Jah Mirza Bahadoor	13,800		
„ Jam Jah Ali Khan Ahmed Mirza	10,200		
„ Mohamed Jalal Mirza Bahadoor	6,000		
„ Mahomed Ijaz Hossain Mirza Bahadoor	6,000		
Carried forward	84,000	6,82,994	4,90,087

(a) Including R50,000 for repairs of Nizamut Buildings.

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

	R	R	R
Brought forward	84,000	6,82,994	4,90,087
BENGAL—*continued.*			
Oudh Family—*continued.*			
Exceeding R5,000 per annum:			
Prince Mohamed Ibrahim Ali	6,000		
" Kaziris Hossein Fajil Moolook Mirza Bahadoor	6,000		
" Kam Buksh Hossein Mirza Bahadoor	6,000		
" Mohamed Abdul Ali Mirza Darojah	6,000		
" Sultan Mirza Mahomed Reza Ali Bahadoor	6,000		
" Dilwar Jah Mirza Bahadoor	6,000		
" Mohamed Asghar Humayun Jah Mirza Bahadoor	6,000		
" Hossein Bakar Kamayab Mirza	6,000		
" Mohamed Kaziris Hossein Khursuid Mirza Bahadoor	6,000		
" Mahomed Askari Buland Jah	6,000		
" Mahomed Afsarul Moolook Mirza Bahadoor	6,000		
" Mahomed Babar Mirza	6,000		
" Kesra Bukht	6,000		
	1,62,000		
Not exceeding R5,000 per annum	1,04,834	2,66,834	
Khurda Family.			
Exceeding R5,000 per annum:			
Raja Mokundo Deb		25,600	
Chitpore Family.			
Exceeding R5,000 per annum:			
Syud Ahmed Ali	350		
Not exceeding R5,000 per annum	6,923	7,273	
Maharajah Shitul Roy's Family.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing		16,999	
Mysore Family.			
Exceeding R5,000 per annum:			
Fatiah Allowance	5,500		
Not exceeding R5,000 per annum	20,532	26,032	
Other Pensions.			
Not exceeding R5,000 per annum:			
Rajmehal Family	9,513		
Purneah Family	4,229		
Bissenpore Raj Family	1,889		
Ungul Pensions	1,469		
Goomesur Raj Family	1,440		
Family of Raja Kader Bux Khan and Kader Hossein Khan	506		
Nawab Mooneeodwallah's Family	775		
Banki Pensions	85		
Heirs of Shaib Bux Bibee	575		
Porahat Raj Family	215		
Family of Moulana Mohamed Asiff	93		
Family of Rajah Runjeet Sing	87		
Miscellaneous	10,080		
		30 956	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:		10,56,688	
Unno-chutter charges paid in Cuttack and Balasore		6,674	
			10,63,362
Carried forward			15,53,449

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

		₹	₹
Brought forward			15,53,449
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding ₹5,000 per annum:			
Mirza-Solaiman Qadr	12,000		
Badshah Bahu Begum	9,000		
Ummat-uz-Zohra Begum, (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.)	4,367		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	6,000		
	31,367		
Not exceeding ₹5,000 per annum	1,73,962		
		2,05,329	
Ex-Royal Family of Delhi.			
Not exceeding ₹5,000 per annum		46,047	
Maharajah of Benares.			
Exceeding ₹5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,25,000	
Punjab State Pensioners.			
Exceeding ₹5,000 per annum:			
Shahzada Basdeo Singh		2,301	
Other Pensions.			
Exceeding ₹5,000 per annum:			
Rani Ram Nandan Koar, Agra	12,000		
Sayed Ahmad Shah of Meerut	12,000		
Sayed Husain Shah, Bulandshahr	9,600		
Ganga Bai, Benares	8,400		
Raja Narpat Singh, Fatehpur	7,307		
Limbin Mintha	9,850		
	59,157		
Not exceeding ₹5,000 per annum:			
Family of Tafazzul Hosain Khan	18,235		
" ex-Nawab of Farukabad	8,341		
" late ex-Raja of Coorg	3,070		
" late Nawab of Jhajjar	12,237		
" late Raja of Jhansi	1,717		
" late Rahmut-ulla Khan of Bareilly	2,198		
" Shah Jalil and Shah Sultan of Bareilly	2,548		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	1,632		
" Nawab-Suja-ud-daula	976		
" late ex-Nawab of Banda	1,210		
" Khair-andesh Khan of Bareilly	1,183		
Carried forward	53,347 59,157	3,78,677	15,53,449

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

		R	R
Brought forward	59,157	3,78,677	15,53,449
	53,347		
UNITED PROVINCES OF AGRA AND OUDH—*continued.*			
Not exceeding R5,000 per annum—continued.			
Other Pensions—*continued.*			
Family of late Nawab Kasim Ali Khan of Benares	307		
" Saiyed Baqar Ali Khan	84		
" late Husain Ali Khan	168		
" Moulvi-Zia-Ulla Khan of Bareilly	2,135		
Moradabad Minhadars	3,289		
Commutations of Pensions	6,395		
Miscellaneous	20,524		
	86,249	1,45,406	
Bahu Begum's Zamanat Wasika.			
Exceeding R5,000 per annum:			
Baker Ali Khan	6,675		
Not exceeding R5,000 per annum	1,07,715	1,14,390	
Bahu Begum's Amanat Wasika.			
Exceeding R5,000 per annum:			
Mirza Mehdi Hasan Khan Bahadur	9,656		
" Mehdi Hussain Khan	11,884		
" Hadi Ali Khan	7,198		
Sitara Begum	6,776		
	35,514		
Not exceeding R5,000 per annum	1,55,665	1,91,179	
		8,29,652	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	8,053		
Ranbir Singh (Family of Raja Lal Singh)	5,400		
	13,453		
Not exceeding R5,000 per annum:			
Family of Raja Lal Sing	4,550		
Punjab State Pensions	1,803		
Jalaun Pensions	11,143		
Family, Raja Prithi Pal Shah	86		
" late Raja Himmat Bahadur	775		
" late ex-Nawab of Banda	469		
" late Thakur Daya Ram of Hathras	320		
Dependants of late Raja Khet Singh of Jaitpur	81		
Miscellaneous	24,354		
	43,581	57,034	
			8,86,686
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Exceeding R5,000 per annum:			
Mirza Suraya Jah	10,508		
Not exceeding R5,000 per annum	12,389	22,897	
Other Pensions.			
Exceeding R5,000 per annum:			
Dharm Kuar	10,000		
Raja Ali Bahadur Khan	10,000		
Teka Gogan Sing	7,862		
	27,862		
Not exceeding R5,000 per annum:			
Family of the ex-King of Cabul (Shahzaman)	21,658		
Lahore Royal Family	7,840		
Family of the Nawab Surfraz Khan of Multan	2,782		
" of a Jagirdar in Rohtak	602		
Bolia Family	48		
Miscellaneous	45,070		
	78,000	1,05,862	
CHARITABLE ALLOWANCES.		1,28,759	
Exceeding R5,000 per annum:			
Sardarni Kripa Devi	12,500		
Not exceeding R5,000 per annum:			
Delhi Royal Family	17,542		
Family of Nawab of Jhajjar	9,546		
Disbanded soldiers of the late Sikh Government	298		
Family of ex-King of Cabul (Shahzaman)	1,892		
Miscellaneous	35,456		
	64,734	77,234	2,05,993
Carried forward			26,46,128

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

		₹	₹
Brought forward			26,46,128
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding ₹5,000 per annum—			
Ghulam Kasim Khan (Nawab of Tonk)	28,500		
Mohammad Akram Khan (Nawab of Amb)	8,000		
	30,500		
Not exceeding ₹5,000 per annum	34,618	71,118	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		3,809	
			74,927
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum	73,200		
His Highness Prince. Muhammad Manawwar, Khan Bahadur, late Prince of Arcot	49,667		
Kurshed-un-Nissa Begum Sahiba	10,608		
Rahim-un-Nissa Begum	5,400		
Rauf Ahmad Khan	5,400		
Prince Ghulam Mohammad Ali, Khan Bahadur, present Prince of Arcot	9,933		
	1,54,208		
Not exceeding ₹5,000 per annum	1,99,134		
Miscellaneous	21,756	3,75,098	
Tanjore Pensions.			
Exceeding ₹5,000 per annum:			
Gauramba Bahi Sahiba	9,600		
Jayamba Bahi Sahiba	9,600		
Ramakumaramba Bahi Sahiba	9,600		
Thipamba Bahi Sahiba	9,600		
Bhavani Bahi Sahiba	6,000		
	44,400		
Not exceeding ₹5,000 per annum	40,356		
Miscellaneous	4,100	88,856	
Masulipatam Pensions.			
Not exceeding ₹5,000 per annum	15,645		
Miscellaneous	46	15,691	
Kurnool Pensions.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	7,500		
Not exceeding ₹5,000 per annum	21,831		
Miscellaneous	12	29,343	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	4,325		
Maisur Pensions	9,771		
Gumsur Pensions	5,216		
Golconda Pensions	3,517		
Cuttack Pensions (Rāja Pillai Family)	144		
Commutation of Pensions	59,827		
Tomb and Mosque Allowance	2,659	85,459	
		5,94,447	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		1,559	
			5,96,006
Carried forward			33,17,061

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

		R	R
Brought forward		...	33,17,061
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding R5,000 per annum:			
Ziaunnissa Begum	14,007		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	10,000		
Investment into Trust Fund until the death of Ziāun-Nissa Begum for benefit of the descendants of the Nawab of Surat	37,000		
	67,007		
Not exceeding R5,000 per annum	241	67,248	
Najmudin Khan's Family.			
Exceeding R5,000 per annum:			
Mir Sadrudin Khan Waled Ajmudin		7,291	
Yeomen Stipendiaries.			
Exceeding R5,000 per annum:			
Sultan Ahmadbin Fadil	39,384		
Not exceeding R5,000 per annum	10,798	50,182	
Satara Pensions.			
Exceeding R5,000 per annum:			
Rajeram Bhosle	30,000		
Not exceeding R5,000 per annum	14 361	44 361	
Angria Family Pensions.			
Not exceeding R5,000 per annum		2,187	
Pensions granted on the conquest of Sindh.			
Exceeding R5,000 per annum:			
His Highness Mir Hosein Ali Khan	36,000		
" " Mir Nur Muhamad Khan	26,400		
" " Mir Fateh Khan	23,351		
" " Mir Abdul Hosein Khan	9,600		
Widow of His Highness Mir Hosein Ali Khan	9,600		
Mir Rustom Khan	15,600		
Mir Ali Madut Khan	11,400		
Mir Gulam Alla Khan	1,227		
Mir Gulam Muhamed Khan	10,800		
Mir Shah Muhammad Khan	6,840		
Mir Mahara Khan	12,000		
Widows and descendants of the late Mir Shaheb Navaz Khan	6,336		
Mir Habibulla Khan, son of Haji Gulam Mustafa Khan	5,233		
	1,74,387		
Not exceeding R5,000 per annum	83,390	2,57,777	
Shaha Gazi Family Pensions.			
Not exceeding R5,000 per annum		1,810	
Other Pensions.			
Exceeding R5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	11,000		
Shambu Sing Amir Khan	7,195		
Mir Tharo Khan	9,750		
Sir Michael DeLima D'Souza	7,000		
Shermia Bapu Mia	15,000		
Carried forward	49,945	4,30,856	33,17,061

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1903—*continued.*

		₹	₹
Brought forward	49,945	4,30,856	33,17,061
BOMBAY—*continued.*			
Other Pensions—*continued.*			
Not exceeding ₹5,000 per annum:			
Nagpore Family	300		
Patwardhan Family	3,000		
Peshwa Pensions	2,785		
Family of the late Nawab of Broach	9,215		
Heads of Tribes at Aden	5,949		
Kirparam's Family	3,393		
Mandvi Raja's Family	1,500		
Peint Pensions	1,273		
Thoke Family	2,247		
Mandargir Family	75		
Tanjore Pensions	2,942		
Family of the Nawab of Bednur	550		
Sumant Family	2,088		
Dhamadhare Family	959		
Jadhav Family	793		
Naikra Family	292		
Sowanur Divan's Family	150		
Family of Jesur Khan Jambhal	406		
Oudh Royal Family	100		
Family of Sher Khan Dinamia	320		
Nagar Parker Rana Family	301		
Deshmukh Family	124		
Bhonsle Family Pensions	375		
Miscellaneous	31,721	1,20,803	
	70,858	5,51,659	
CHARITABLE ALLOWANCES.			
Funeral and Marriage expenses of Mirs and other Political stipendiaries	1,000		
Miscellaneous	80		
		1,080	
			5,52,739
BERAR(*a*).			
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		429	
			429
TOTAL IN INDIA		₹	38,70,229
Total India converted into £ at ₹15=£1,		£	258,015
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Singh		11,485	
Members of the Bengal Nizamut Family		1,105	
TOTAL IN ENGLAND		£	12,590
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	270,605

(*a*) From 1st October 1902.

No. 44.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1903.

IN INDIA:	₹	
India, General	3,127	
Bengal	590	
United Provinces of Agra and Oudh	648	
Punjab	112	
Madras	1	
Bombay	1,002	
TOTAL IN INDIA	₹	5,480
Total India converted into £ at ₹15=£1,	£	365
CHARGES IN ENGLAND:	£	
Indian Civil Service	103,878	
Military Officers in Civil employ	72,553	
Uncovenanted Service	58,958	
Bengal Pilot Service	2,211	
Royal Indian Marine	6,426	
TOTAL IN ENGLAND	£	244,026
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	244,391

No. 45A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
INDIA.	R	R	R	R	R	R	R	R	R	R	R	R
Subscriptions to the Military Fund .	17,991	...	...	...	...	1,300	654	...	3,934	5,040	...	28,919
Subscriptions to the Military Orphan Fund . .	3,744	...	...	...	17,057	508	117	...	...	...	...	21,426
Subscriptions to the Medical Retiring Fund .	...	...	...	...	...	...	...	...	2,839	...	...	2,839
Subscriptions under the Indian Civil Service Family Pension Regulations . . .	19,447	34,859	40,056	8,004	85,041	86,046	38,117	6,692	61,106	64,139	657	4,44,164
Subscriptions to the Bengal Civil Fund	39,503	7,842	23,418	4,769	61,455	52,682	32,689	241	...	5,338	...	2,27,937
Subscriptions to the Madras Civil Fund	4,913	...	...	...	...	...	...	...	24,096	...	...	29,009
Subscriptions to the Bombay Civil Fund . .	4,577	...	...	...	...	...	...	...	...	36,458	...	41,035
Family Subscriptions of Native Members of the Indian Civil Service . . .	1,496	...	...	...	1,654	1,174	...	...	...	...	...	4,324
Contributions for Pensions and Gratuities. (b) .	4,21,042	18,520	36,555	5,922	79,527	23,610	59,670	1,743	72,807	2,10,025	19,895	9,49,316
Deductions for Marine Pension Fund . . .	22,261	...	...	...	9,476	...	...	...	...	...	...	31,737
Miscellaneous .	...	...	...	...	...	185	...	...	...	...	...	185
TOTAL RECEIPTS IN INDIA . . R	5,34,974	61,221	1,00,029	18,695	2,54,210	1,65,505	1,31,247	8,676	1,64,782	3,21,000	20,552	17,80,891

Total India converted into £ at R15 = £1 . £ 118,726

ENGLAND.

	£	£
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company . . .		11,614
Subscriptions in respect of the India Office Provident Fund		1,503
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	2,357	
Madras Civil Service Annuity Fund	437	
Bombay Civil Fund: Annuity Branch	462	
Bengal Civil Fund	522	
Madras Civil Fund	60	
Bombay Civil Fund: Provident Branch	658	
Bengal Military Orphan Society	15,274	
Bengal Military Fund	22,677	
Madras Military Fund	10,970	
Bombay Military Fund	6,925	
Madras Medical Fund	115	
Indian Navy Fund	623	
		61,080
Subscriptions towards Indian Civil Service Family Pensions		6,069
Contributions towards Leave Allowances and Pensions of Civil Officers lent from India for Imperial Service . .		2,311
TOTAL RECEIPTS IN ENGLAND . £		82,577
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES . £		201,303

(a) From 1st October 1902.
(b) Besides R7,18,312 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

No. 45B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1903.

INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Superannuation and Retired Allowances of the Revenue and other Public Depts.	6,00,555	3,76,599	4,25,156	1,24,379	24,56,238	23,20,368	12,18,048	79,870	17,48,291	20,65,055	1,64,292	1,15,80,651
Compassionate Allowances	10,479	5,217	...	977	15,550	21,257	25,703	5,502	23,536	43,889	67	1,52,183
Gratuities	4,897	3,824	6,903	1,255	7,474	11,192	10,664	875	15,176	29,671	803	92,734
Pensions for Distinguished and Meritorious Services	...	...	156	...	...	...	5,492	12,830	...	...	...	18,478
Marine Pensions and Gratuities	300	5,373	...	...	32,675	...	...	...	225	39,099	...	77,672
Donations to Service Funds	...	...	...	...	...	...	...	...	29,464	...	...	29,464
Pensions of the Military Fund	2,259	44	...	...	4,821	23,800	...	...	26,483	11,303	...	68,710
Pensions of the Military Orphan Fund	500	1,190	3,173	1,577	34,434	13,315	15,331	654	...	5,384	...	75,558
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	...	2,867	...	...	2,867
Pensions of the Bengal Civil Fund	4,410	...	...	...	300	...	...	...	...	...	...	4,710
Pensions of the Madras Civil Fund	...	1,500	...	...	...	...	750	...	5,256	...	...	7,506
Pensions of the Bombay Civil Fund	...	...	...	...	...	720	...	...	...	...	...	720
Pensions under the Indian Civil Service Family Pension Regulations	1,125	...	...	...	...	...	—	...	...	...	...	1,125
Covenanted Civil Service Pensions	...	...	...	...	...	...	...	...	...	...	2,837	2,837
Contributions for Pensionary Charges of District Board Officials	...	...	...	...	...	...	...	...	...	...	7,536	7,536
Refunds	5,757	12	...	...	200	760	56	209	1,121	599	14	8,728
TOTAL CHARGES IN INDIA R	6,30,282	3,93,759	4,35,388	1,28,188	25,51,698	23,91,412	12,76,944	99,940	18,52,419	21,95,900	1,75,549	1,21,31,479
Total India converted into £ at R15=£1												808,765

ENGLAND.	£	£	
Pensions for Distinguished and Meritorious Services		9,246	
Pensions on retirement of Officers of the following classes:—			
India Office:			
Superannuation	27,268		
Compensation (on reduction of staff)	13,926		
Compassionate	2,717		
		43,911	
Judges of the High Courts in India		39,428	
Bishops of Calcutta, Madras, and Bombay		2,300	
Uncovenanted Service of India		367,798	
Bengal Pilot Service		5,269	
Royal Indian Marine		11,194	
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished:-			
Officers, etc., of the St. Helena Establishment pensioned on the abolition of the Commercial Charter in 1834	79		
Officers, etc., of the Home Establishment, pensioned between 1834 and 1858	681		
Professors at the Military College at Addiscombe	200		
Officers of the late Indian Navy	9,276		
		10,236	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		12,821	
Pensions payable in respect of the India Office Provident Fund		3,088	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		6,184	
Compassionate and Miscellaneous Pensions		7,328	
		518,803	
Gratuities		784	
Gratuity granted on retirement to a Member of the Uncovenanted Service of India		99	
Relief to distressed Natives of India		143	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, etc.)		360	
		520,189	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund	360,970		
Madras Civil Service Annuity Fund	93,898		
Bombay Civil Fund: Annuity Branch	100,989		
Bengal Civil Fund	150,322		
Madras Civil Fund	64,701		
Bombay Civil Fund: Provident Branch	38,527		
Bengal Military Orphan Society	57,908		
Bengal Military Fund	217,545		
Madras Military Fund	191,921		
Bombay Military Fund	108,047		
Bengal Medical Retiring Fund	10,815		
Madras Medical Fund	60,149		
Bombay Medical Retiring Fund	2,881		
Indian Navy Fund	15,029		
		1,479,762	
Indian Civil Service Family Pensions		6,803	
TOTAL CHARGES IN ENGLAND £			2,006,754
TOTAL SUPERANNUATION, ETC., ALLOWANCES £			2,815,519

(a) From 1st October 1902.

No. 46A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1903.

	India, General	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(c) Berar.	TOTAL.
RECEIPTS.	R	R	R	R	R	R	R	R	R	R	R	R
Receipts from Sale of Stationery, etc.	913	565	7,412	770	1,02,912	46,192	8,656	76	15,226	3,275	1,335	1,87,332
Sale of Gazettes and other Publications	81,316	2,570	25,330	2,002	91,225	1,06,033	4,677	...	53,163	23,838	391	3,90,545
Other Press Receipts	49,743	13,294	8,576	2,663	45,618	50,847	64,091	5,025	23,589	50,284	3,771	3,17,501
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . R	1,31,972	16,429	41,318	5,435	2,39,755	2,03,072	77,424	5,101	91,978	77,397	5,497	8,95,378
Total India converted into £ at R15 = £1 . . £												59,692

No. 46B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	(c) Berar.	TOTAL.
CHARGES.	R	R	R	R	R	R	R	R	R	R	R	R
Stationery Office at the Presidency	...	...	...	...	1,86,479	...	...	...	47,582	32,583	...	2,66,644
Purchase of Stationery	1,046	6,274	18,017	6,375	28,58,814	65,445	1,12,334	19,180	81,013	6,17,045	163	37,85,706
Printing at Private Presses	4,385	3,477	...	97	39,516	36,300	69,870	6,140	83,879	11,418	2,054	2,57,136
Printing Establishment and Charges (as per details in Account No. 46C)	7,16,431	79,817	3,51,183	77,352	4,08,065	3,17,696	1,95,132	22,447	3,58,203	4,47,378	22,997	29,96,701
Refunds	3,495	30	155	...	531	249	18	...	151	80	...	4,709
Stationery supplied from Central Stores to the several Governments	*—29,06,219*	89,694	3,04,955	29,498	7,24,849	4,16,614	1,00,781	9,682	6,23,058	5,69,217	37,871	...
Ditto ditto Census Department	*—69*	...	...	...	...	...	...	...	...	...	...	*—69*
Ditto ditto Postal Department	*—2,52,378*	...	...	...	...	*—5*	...	...	...	...	...	*—2,52,383*
Ditto ditto Telegraph Department	*—32,578*	...	...	...	...	...	...	...	...	*—18*	...	*—32,596*
TOTAL CHARGES IN INDIA . R	*—24,65,887*	1,79,292	6,74,310	1,13,322	42,18,254	8,36,299	4,78,135	57,449	11,93,886	16,77,703	63,085	70,25,848
					R40,91,174(a)							
Charges in India converted into £ at R15 = £1 .					£ 272,745				79,592	111,847	4,206	468,390
CHARGES IN ENGLAND:												
Stores for India					£ 44,580(b)				40,854	9,505	...	94,939
Stationery, Printing, and Book-binding for the India Office, etc.												7,409
TOTAL CHARGES IN ENGLAND £												102,348
TOTAL CHARGES FOR STATIONERY AND PRINTING £												570,738

(a) Total Charges in India for the Bengal Presidency.

(b) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

(c) From 1st October 1902.

No. 46C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(b) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Superintending Officers	12,750	4,356	9,739	4,416	14,663	16,350	8,000	178	22,739	28,722	3,481	1,25,394
Establishment	5,16,401	59,666	2,50,086	60,621	3,08,485	1,78,077	96,424	415	2,33,562	3,06,993	12,312	20,23,042
Purchase of Materials and Stock	6,860	2,137	18,980	1,763	19,356	62,202	25,974	10,474	53,889	49,557	430	2,51,622
Work done at contract rates	3,10,924	...	19,056	...	15,995	...	1,920	...	...	...	2,030	3,49,925
Travelling and other Allowances	...	702	4,477	287	5,050	4,682	3,573	...	1,029	1,170	...	20,970
Official Postage	80,288	2,553	11,610	973	425	18,358	7,662	...	10,875	12,575	100	1,45,419
Contingencies	70,117	10,403	37,235	6,797	36,346	29,805	14,368	973	45,690	48,361	3,432	3,03,527
Lithography	...	...	...	2,495	202	8,222	37,211	10,407	...	...	1,212	59,749
Government Publications	...	...	...	...	14,466	...	...	...	...	...	...	14,466
Press Committee	...	...	...	...	...	...	...	...	...	...	...	...
Branch Press (Simla)	2,41,847	...	...	...	...	...	...	...	...	...	...	2,41,847
Foreign Department Press	24,230	...	...	...	...	...	...	...	...	...	...	24,230
Military Department Press	45,436	...	...	...	...	...	...	...	...	...	...	45,436
Private Secretary's Press	41,522	...	...	...	...	...	...	...	...	...	...	41,522
Residency Press (Mysore)	3,628	...	...	...	...	...	...	...	...	...	...	3,628
Jail Press (Mercara)	2,458	...	...	...	...	...	...	...	...	...	...	2,458
	13,56,461	79,817	3,51,183	77,352	4,14,988	3,17,696	1,95,132	22,447	3,67,784	4,47,378	22,997	36,53,235
Deduct—Printing Works done for Postal, Telegraph and Census Departments	(a) *6,40,030*	...	...	...	(a) *6,923*	...	...	...	(a) *9,581*	...	...	*6,56,534*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 46B. R	7,16,431	79,817	3,51,183	77,352	4,08,065	3,17,696	1,95,132	22,447	3,58,203	4,47,378	22,997	29,96,701
Total India converted into £ at R15=£1 . £												199,780

	India, General.	Bengal.	Madras.	TOTAL.
	R	R	R	R
(a) Postal Department	5,13,697	...	6,378	5,20,075
Telegraph "	1,16,279	...	146	1,16,425
Census "	10,054	6,923	3,057	20,034
TOTAL	6,40,030	6,923	9,581	6,56,534

(b) From 1st October 1902.

No. 46D.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the year ended 31st March 1903.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration	890	24,729	31,989	13,157	70,638	41,669	47,205	11,093	2,07,411	92,872	7,619	5,49,272
Opium	...	...	...	...	2,819	...	...	...	...	492	...	3,311
Salt, Customs and Excise	...	155	305	14	4,686	731	...	...	11,409	17,199	...	34,499
Forest	...	6,560	1,923	1,085	2,330	1,685	1,373	...	16,860	6,392	793	39,001
Stamps, Assessed Taxes and Registration	...	147	...	716	7,686	180	1	...	74,753	1,143	708	85,334
Post Office	...	...	...	...	...	6	...	...	15,148	80,694	...	95,848
Telegraph	...	...	...	...	...	...	...	...	1,525	1,079	...	2,604
Mint	...	...	...	...	...	...	...	...	...	516	...	516
General Administration	...	4,498	6,327	4,720	17,231	10,673	19,351	3,255	23,237	17,008	1,660	1,07,960
Law Courts and Jails	...	3,422	7,033	3,070	66,822	37,874	59,015	9,041	35,108	31,602	3,442	2,56,429
Police	...	2,604	24,676	5,513	28,116	25,759	22,813	3,503	28,178	36,964	403	1,78,529
Education	...	836	1,295	1,498	5,021	1,019	2,923	2	16,914	7,815	726	38,049
Medical	...	313	992	823	3,806	3,168	1,708	1,339	8,357	8,235	120	28,861
Printing	...	310	...	...	(b) 5,52,063	...	...	...	...	...	...	5,52,373
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	...	29	1,204	137	3,308	310	1,132	191	5,096	65,883	...	77,290
Military and Marine	...	...	...	...	...	...	...	...	30,533	52,110	...	82,643
Public Works	...	10,401	13,025	4,059	19,426	16,063	10,566	271	40,481	32,334	...	1,46,626
Incorporated Local Funds	...	1,292	25	1,082	2,890	5,061	324	43	27,445	1,482	808	40,452
TOTAL SUPPLIES IN INDIA	890	55,296	88,794	35,874	7,86,842	1,44,198	1,66,411	28,738	5,42,455	4,53,820	16,279	23,19,597
Total India converted into £ at R15=£1											£	154,640

(a) From 1st October 1902.
(b) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 46 E.

No. 46E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the year ended 31st March 1903.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue, including District Administration	6,352	25,610	1,43,162	2,768	15,009	27,196	11,385	644	41,429	1,84,186	5,447	4,63,188
Opium	...	...	...	...	158	10,314	...	...	...	171	...	10,643
Salt, Customs and Excise	1,621	2,866	3,166	19	6,084	10,329	...	...	25,535	25,278	420	75,318
Forest	388	8,527	8,447	420	...	7,109	2,062	...	1,279	32,989	4,634	65,855
Stamps, Assessed Taxes and Registration	8,894	1,714	1,806	123	884	5,263	144	...	385	4,339	853	24,406
Post Office	70,849	...	...	2	27	75	...	...	6,378	5,515	...	82,846
Telegraph	19,793	...	...	...	...	...	...	...	145	85	...	20,023
Mint	1,044	...	...	...	...	...	...	...	...	1,710	...	2,754
General Administration	6,14,948	61,097	85,006	86,758	1,66,889	2,71,129	1,50,970	6,449	1,14,576	2,31,731	37,450	18,27,003
Law Courts and Jails	35,430	31,427	57,682	207	39,628	1,01,328	23,688	3,738	28,320	1,03,481	1,362	4,26,291
Police	6,088	9,532	45,636	2,307	10,608	71,482	18,156	2,635	17,182	47,200	673	2,31,499
Education	1,914	1,244	8,692	6,696	19,229	7,653	5,364	267	16,228	22,648	1,139	91,074
Medical	7,520	10,418	12,077	2,063	8,521	20,110	16,070	1,605	6,718	17,873	665	1,03,640
Printing	12,760	...	3,220	3,380	10,637	23,797	1,007	...	6,571	16,925	546	78,843
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	58,685	5,326	86,843	280	2,52,978	13,305	5,369	89	27,192	24,822	...	4,74,890
Military and Marine	2,02,529	...	4,599	89	...	...	...	...	20,415	13,917	...	2,41,549
Public Works	14,606	17,592	28,304	23,087	32,650	408	8,727	...	27,714	36,543	...	1,89,631
Incorporated Local Funds	...	90	...	65	44,884	...	15,829	1,060	64,042	706	4,150	1,30,826
TOTAL SUPPLIES IN INDIA	10,63,421	1,75,443	4,88,640	1,28,264	6,08,186	5,69,499	2,58,771	16,487	4,04,110	7,70,119	57,339	45,40,279
Total India converted into £ at R15=1												302,685

(a) From 1st October 1902.

No. 47.—ACCOUNT of EXCHANGE CREDITED AS REVENUE in the Year ended 31st March 1903.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Credit.	Debit.
	£	R	R	R	R	R	R	R
REVENUE AND EXPENDITURE IN ENGLAND.								
Revenue in England	694,805	...	1,200	...	...	...	...	1,200
Expenditure in England	18,361,821	31,702	...	...	...	...	31,702	...
NET EXPENDITURE IN ENGLAND	17,667,016	31,702	1,200	...	...	...	30,502	...
REMITTANCES.								
Railway Companies—Capital Account.								
Guaranteed.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	4,797	...	9	...	921	1,769	...	2,699
Madras Railway	5,187	9	...	...	3,58,890	8,12,220	4,53,339	...
	5,390	9	9	...	3,59,811	8,10,451	4,53,339	2,699
State.								
Net Withdrawals in India:								
Southern Mahratta Railway	28,428	49	...	72,124	...	...	72,173	...
Mysore Railway	6,469	...	11	10,450	...	...	10,439	...
Indian Midland Railway	65,709	...	114	...	64,057	...	...	64,171
Bengal-Nagpur Railway	18,109	...	31	...	6,989	...	...	7,020
Assam-Bengal Railway	95,703	165	...	1,269	...	...	1,434	...
Burma Railway	236,448	...	408	309	...	...	...	99
Net Withdrawals in England:								
Bengal Central Railway (a)	5,759	10	...	118	...	...	128	...
Rohilkund-Kumaon Railway (b)	62,402	108	...	881	...	...	989	..
	134,383	332	564	85,151	71,046	...	85,163	71,290
Other Remittance Account.								
Net Receipts in India:	133,993	341	573	85,151	4,30,857	8,10,451	5,38,502	73,989
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	37,302	64	...	...	...	...	64	...
Other Transactions	1,611,700	...	2,783	...	144	...	...	2,927
Other Remittance Transactions—								
East Indian Railway Advances	686,649	...	1,185	...	7,965	...	...	9,150
Rajputana-Malwa Railway Advances	181,654	314	...	2,052	...	...	3,266	...
South Indian Railway Advances	124,301	215	...	1,863	...	...	2,078	...
Bengal and North-Western Railway Advances	107,674	186	...	1,261	...	...	1,447	...
Great Indian Peninsula Railway Advances	355,3.9	614	...	3,812	...	...	4,426	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	42,508	73	...	...	139	...	...	66
Other Transactions	73,125	126	...	...	20,711	...	...	20,585
	1,376,406	1,592	3,968	9,188	28,859	...	11,281	32,728
TOTAL REMITTANCES	1,510,399	1,933	4,541	95,039	4,59,010	8,10,451	5,49,783	1,06,717

Net Credit on account of Exchange on Remittances	R	4,43,066
Add—Credit on account of Exchange on Net Expenditure in England	R	30,502
TOTAL AMOUNT CREDITED AS REVENUE IN ACCOUNT No. 2	R	4,73,568
Ditto ditto converted into £ at R15=£1	£	31,571

NOTE.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee, and at the average rate of the year or at contract and fixed rates.
(a) Although for convenience classified among the State Railways, this Line is the property of the Bengal Central Railway Company.
(b) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.

No. 48A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R.	R	R	R
Gain by Exchange	...	...	...	...	...	...	...	...	...	1,900	21,222	23,122
Premium on Bills	2,07,328	993	22,089	91	34,730	5,452	5,947	3,242	16,042	43,004	353	3,39,271
Recoveries of Famine Expenditure	123	1,71,018	...	...	1,480	169	63,188	...	109	75,615	...	3,11,702
Unclaimed Deposits	25,529	21,611	22,135	...	6,02,235	35,935	67,500	4,640	97,610	57,427	16,056	9,50,678
	2	...	119	...	...	1,007	...	...	844	474	...	2,446
Unclaimed Bills of Exchange of more than Three Years' standing	48	1	194	...	454	196	709	...	1,281	192	...	3,075
Sale-proceeds of Durbar Presents	2,019	...	138	54	7,593	...	283	...	...	455	...	10,542
Sale of Old Stores and Materials	3,486	672	4,158	1,158	58,694	5,704	4,346	356	2,668	3,626	178	85,046
Sale of Land and Houses, etc.	...	7,860	66	1	25,243	12,684	1,17,510	...	...	275	...	1,63,639
Government Audit Fees	36,822	14,780	45,125	1,448	70,298	50,178	101	...	21,210	15,262	3,732	2,58,956
Khedda Receipts	...	...	3,700	...	...	...	...	...	...	...	...	3,700
Contributions	...	45,904	500	3,588	63,745	6,472	32,438	4,866	78,376	4,113	7,836	2,47,888
Rents	6,626	31,036	5,27,089	19,519	35,510	95,645	7,565	...	5,87,733	1,071	165	13,11,959
Rates and Taxes	123	11,206	...	917	...	...	...	...	...	...	78,671	90,917
Miscellaneous Fees, Fines, and Forfeitures	60,254	521	17,878	161	33,177	654	9,883	630	57,394	11,699	235	1,92,486
Percentages chargeable on European Stores	1,08,746	109	11,395	494	11,893	2,338	4,244	29	12,535	7,054	460	1,59,297
Extraordinary Items	...	...	...	8,125	...	50,608	...	81,645	...	6,345	...	1,46,723
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	28,500	...	...	28,500
Miscellaneous	21,317	7,595	5,932	8,275	2,95,331	25,063	1,35,407	71,648	45,142	16,559	9,788	6,42,057
TOTAL RECEIPTS IN INDIA R	4,72,423	3,13,306	6,60,518	43,831	12,40,383	2,92,105	4,49,121	1,67,056	9,49,444	2,45,071	1,38,746	49,72,004

Total India converted into £ at R15=£1 . £ 331,467

RECEIPTS IN ENGLAND:

		£	
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		843	
Conscience Money		55	
Receipt from the Stationery Office for 750 copies of the Report of the Indian Plague Commission		905	
Escheated Estate of an illegitimate person who died in India intestate		974	
Miscellaneous Fees, etc.		293	
Sale-proceeds of unserviceable stores and receipts on sundry accounts		35	
	£	3,165	
Miscellaneous Receipts connected with the supply of Stores to India:			
Recoveries in respect of stores lost in transit to India	3,476		
Sale-proceeds of sawdust, etc.	45		
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon	268		
		3,789	
TOTAL RECEIPTS IN ENGLAND		. £	6,954
TOTAL MISCELLANEOUS RECEIPTS		. £	338,421

(a) From 1st October 1902.

No. 48B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ALLOWANCES, REWARDS, ETC.:												
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	...	612	...	612
Travelling Allowances to officers attending Examinations	500	2,061	1,529	1,317	3,835	3,615	1,628	636	4,843	1,853	86	21,903
Rewards for Proficiency in Oriental Languages, etc.	8,637	...	34,781	3,000	9,010	1,000	2,152	5,193	5,220	13,107	...	82,100
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	23,203	6,419	45,967	30,855	46,518	70,923	36,435	928	59,495	43,144	1,587	3,65,474
Loss on Specie Remittances	...	...	1,000	80	...	...	...	1,865	...	7	...	2,952
Discount on Bills	49	...	...	...	...	...	...	...	...	...	312	361
Loss by Exchange on Local Transactions	44,393	...	...	...	...	...	294	1,573	...	...	67,273	1,13,533
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	3,820	...	...	...	33,060	4,732	...	...	15,186	21,600	865	79,263
Cost of Books and Publications	9	204	245	...	650	8,387	...	...	8,592	5,094	112	23,293
CHARITY:												
Donations for Charitable Purposes	9,078	2,413	15,952	3,000	1,08,119	25,733	3,211	474	54,090	70,840	57	2,92,967
Charges on account of European Vagrants	81	147	6	71	5,112	2,425	1,730	...	1,108	11,942	...	22,622
MISCELLANEOUS:												
Kheddah Charges	...	...	4,65,148	...	...	...	...	...	...	...	...	4,65,148
Rewards for Destruction of Wild Animals	1,412	17,619	32,666	15,940	7,726	9,959	4,132	800	14,580	6,678	965	1,12,477
Petty, Provincial, and Local Establishments	2,423	12,617	1,46,785	20,015	33,223	23,069	1,87,852	12,285	3,23,303	5,841	40,434	8,07,847
Special Commissions of Enquiry	2,51,947	6,491	6,785	6,196	...	14,183	20,889	860	28,295	12,017	74	3,47,737
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	39,567	...	...	39,567
Irrecoverable Temporary Loans written off	300	39,769	207	...	18,604	1,50,041	2,59,651	220	10,081	26,75,809	1,664	31,56,346
Charges for search for Hidden Treasure	...	...	...	...	...	6	...	...	3	60	...	69
Contributions	23,000	11,860	33,556	2,507	37,434	2,530	6,000	5,507	7,697	5,896	1,480	1,37,467
Extraordinary Items	1,054	...	...	...	...	...	...	...	...	...	15,30,691	15,31,745
Rents, Rates, and Taxes	21,823	2,668	26,116	3,184	33,631	...	...	...	8,026	1,36,098	...	2,31,546
Charges in connection with the visit of the Duke of Connaught	1,31,589	...	...	...	...	...	...	...	...	...	...	1,31,589
Petty Construction and Repairs	540	...	...	185	...	...	...	...	...	...	...	725
Miscellaneous and Unforeseen Charges	3,159	2,013	1,142	763	75,748	2,996	15,166	3,784	37,120	33,491	245	1,75,627
Miscellaneous Refunds	1,20,634	4,000	10,039	3,404	8,601	12,406	2,559	5,547	1,154	2,004	983	1,71,391
Coronation Celebration Charges	4,000	8,920	41,024	8,520	35,198	30,452	8,845	73	25,478	27,604	4,700	1,94,814
TOTAL CHARGES IN INDIA R	6,51,651	1,17,201	8,02,948	99,037	4,56,469	3,62,457	5,50,544	39,745	6,43,838	30,73,757	16,51,528	85,09,175
Total India converted into £ at R15=£1 £												567,279

	£	
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service	6,879	
Cost of Insignia, etc., of the Orders of the "Star of India" and the "Indian Empire," and cost of Kaisar-i-Hind Medals	6,760	
Composition in lieu of Stamp Duty on India Bills	400	
Contribution towards the expenses of the International Tariffs Bureau at Brussels	197	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	
Expenses in connection with the Indian Plague Commission	589	
Passage to India of Civil Officers recalled to duty prior to the expiration of their leave	81	
Sundries	69	
£	15,100	
Miscellaneous Charges connected with the supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing stores and freight (refunds in excess of receipts)	150	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	6,629	
Cost of Stores lost in transit to India, General Average, etc.	3,579	
	10,358	
TOTAL CHARGES IN ENGLAND £		25,458
TOTAL MISCELLANEOUS CHARGES £		592,737

(a) From 1st October 1902.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section F.—Famine Relief and Insurance.

Expenditure £982,576.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief	49	Charges	124	...	321,509
Construction of Protective Railways	50	Capital Expenditure	125	...	1,625
Construction of Protective Irrigation Works	50A	Capital Expenditure	127	...	94,742
	50B	Detailed account of Ordinary Capital Expenditure to 31st March 1903	128	199,763	...
	50C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1903	128	6,322,861	...
Reduction or Avoidance of Debt	51	Charges	128	...	564,700
			TOTAL		982,576

No. 49.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.
	R	R	R	R	R	R	R		R	R	R	R
Charges in the Civil Department.												
Salaries and Establishments	36,291	7,324	...	...	120	1,017	802	...	...	1,01,801	183	1,47,538
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	6,437	...	...	...	...	...	...	...	12,972	...	19,409
Other charges	...	214	...	...	...	...	205	...	...	6,712	...	7,131
Miscellaneous Public Improvements:												
Wages of labour	3,670	3,908	...	...	...	...	...	...	...	3,10,910	...	3,18,488
Other charges	437	53	...	...	...	...	...	...	...	21,372	...	21,862
Irrigation:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	*—53*	...	*—53*
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	93	...	...	...	...	...	...	...	1,01,283	...	1,01,376
Gratuitous Relief	18,278	47,724	...	...	98	...	20,628	...	...	10,44,200	83	11,31,011
Miscellaneous—												
Share of cost of labour-employing works undertaken by private individuals	...	*—20*	...	...	...	...	...	...	...	...	...	*—20*
Relief and deportation of Cattle	...	...	...	...	...	...	...	...	...	*—2,323*	...	*—2,323*
Fodder operations	...	...	...	...	...	...	...	...	...	*—1,395*	...	*—1,395*
Other charges	3,59,746	1	...	...	2	...	*—5,120*		...	28,816	...	3,83,445
Total Charges in the Civil Department R	4,18,422	65,734	...	...	220	1,017	16,515	...	...	16,24,295	266	21,26,469
Charges in the Public Works Department.												
Relief Works in charge of Public Works Officers—												
Military works:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings:												
Wages of labour	...	...	...	...	...	...	...	...	...	633	...	633
Other charges	120	...	...	...	...	...	...	...	...	5,386	...	5,506
Communications:												
Wages of labour	75,918	22,469	...	...	...	...	...	...	...	3,33,493	...	4,31,880
Other charges	36,779	4,485	...	...	...	174	...	...	...	84,429	...	1,25,867
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	*—2,39,420*	...	*—2,30,420*
Other charges	...	...	...	...	...	237	...	...	...	77,880	...	78,117
Irrigation:												
Wages of labour	801	87,226	...	...	...	...	...	...	...	18,09,450	...	18,97,477
Other charges	38,037	45,258	...	...	...	...	...	...	...	2,89,397	...	3,72,692
Construction of Railways:												
Wages of labour	...	...	...	...	...	...	...	...	...	11,885	...	11,885
Other charges	...	...	...	...	...	...	...	...	...	1,868	...	1,868
Gratuitous Relief R	9,660	...	...	...	...	...	...	...	...	...	...	9,660
Total Charges in the Public Works Department	1,61,315	1,59,438	...	...	...	411	...	...	...	23,75,001	...	26,96,165
TOTAL CHARGES IN INDIA	5,79,737	2,25,172	...	...	220	1,428	16,515	...	...	39,99,295	266	48,22,634
Total India converted into £ at R15=£1 £												321,509

No. 50.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1902-1903.

Railways.	Expenditure during the year.			Total Expenditure to end of the year.			Remarks.
	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	Total.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	Total.	
	R	R	R	R	R	R	
Bengal.							
Assam-Behar—Assam-Behar Section	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.							
Bilaspur-Etawah Survey	...	...	...	1,80,876	—1,05,744	75,132	
Punjab.							
Rewari-Ferozepur	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Madras.							
Bellary-Royadrug	8,009	...	8,009	8,009	(d)7,396	15,405	(d) Survey outlay brought on to construction account.
Hospet-Kottur	7,665	...	7,665	7,665	(d)8,539	16,204	
Tirupattur-Krishnagiri	5,524	...	5,524	5,524	(d)11,043	16,567	
Morappur Dharmapuri	3,177	...	3,177	3,177	(d)4,135	7,312	
Vizagapatam-Raipur Survey	...	...	...	1,60,536	84,499	2,45,035	
Bellary-Kistna	...	...	...	86,34,883	79,43,533	1,65,78,416	
East Coast	...	8,72,540	8,72,540	4,41,85,975	4,82,73,448	9,24,59,423	
South Indian	...	1,88,948	1,88,948	24,87,256	2,33,97,340	2,58,84,596	
Guntakal-Mysore frontier	...	2,657	2,657	1,30,053	57,75,187	59,05,240	
Bombay.							
Southern Mahratta (depreciation on works)	...	...	...	97,674	4,29,397	5,27,071	
Total . R	24,375	10,64,145	10,88,520	7,24,37,221	9,98,92,686	17,23,29,907	
Total converted into £ at R15=£1 . £	1,625	70,943	72,568	4,829,148	6,659,512	11,488,660	

NOTE.—Details of the Expenditure for the construction of these Lines are given in Account No. 76, pages 224 and 225, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 50A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1902-1903.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Works for which Capital and Revenue accounts are kept.														
Central Provinces.														
Khairbünda Tank	21,923	2,742	179	...	24,844	...	24,844	21,923	2,742	179	...	24,844	...	24,844
Bengal.														
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	(a)8,66,000
Dhaka Canal	64,224	16,214	3,460	...	83,898	*326*	83,572	1,45,861	44,368	5,824	...	1,96,053	*354*	1,95,699
Tribeni Canal	1,89,963	46,335	45,295	5,619	2,87,212	*219*	2,86,993	3,44,741	81,871	1,60,023	28,490	6,15,125	*352*	6,14,773
	2,54,187	62,549	48,755	5,619	3,71,110	*545*	3,70,565	11,91,292	2,87,359	1,70,037	28,490	16,77,178	*706*	16,76,472
United Provinces of Agra and Oudh.														
Betwa Canal	27,682	5,980	390	*—3,088*	30,964	...	30,964	32,03,536	9,15,994	98,665	19,426	43,27,621	*8,617*	43,19,004
North-West Frontier.														
Swat River Canal	9,592	2,205	144	16,529	28,471	...	28,471	31,12,223	7,75,988	1,12,532	23,612	40,24,355	*5,586*	40,18,769
Madras.														
Buckingham Canal	...	...	...	...	...	...		6,54,680	10,670	760	...	6,66,110	...	6,66,110
Rushikulya Project	48,277	9,373	60	...	57,710	*13*	57,697	36,11,658	7,65,944	1,27,081	...	45,04,683	*7,865*	44,96,818
	48,277	9,373	60	...	57,710	*13*	57,697	42,06,338	7,70,614	1,27,841	...	51,70,793	*7,865*	51,62,928
Bombay.														
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhasvad Tank	4,150	937	144	...	5,231	...	5,231	15,92,458	3,44,440	62,937	...	19,99,835	*1,473*	19,98,302
Nira Canal	2,299	537	*—337*	...	2,499	...	2,499	42,17,290	10,27,493	1,23,771	...	53,68,554	*8,013*	53,60,541
Chankapur Tank	265	61	...	...	326	...	326	71,821	27,018	7,168	...	1,06,007	*427*	1,05,580
Maladevi Tank	46,060	10,553	...	...	56,613	...	56,613	2,51,797	62,916	1,456	...	3,16,169	*80*	3,16,089
Shetphal Tank (Nira Canal)	1,04,462	23,139	989	...	1,28,590	*20*	1,28,570	5,33,356	1,15,949	2,259	...	6,51,564	*369*	6,51,195
	1,57,236	35,227	796	...	1,93,259	*20*	1,93,239	69,91,520	16,48,097	2,03,502	...	88,43,119	*10,413*	88,32,706
Total construction	5,18,897	1,18,077	50,324	19,060	7,06,358	*578*	7,05,780	1,88,76,832	44,06,794	7,12,756	71,528	2,40,67,910	*33,187*	2,40,34,723
Deduct—Outlay charged to Minor Works (*b*)	...	...	...	...	...	...	...	*20,69,779*	*7,72,411*	*1,58,030*	...	*30,00,220*	*3,770*	*29,96,450*
Total	5,18,897	1,18,077	50,324	19,060	7,06,358	*578*	7,05,780	1,68,07,053	36,34,383	5,54,726	71,528	2,10,67,690	*29,417*	2,10,38,273
Works for which neither Capital nor Revenue accounts are kept.														
India General	4,598	1,63,236	5,802	11	1,73,647	..	1,73,647	7,520	2,93,458	10,621	11	3,11,610	...	3,11,610

Central Provinces.														
Chiklatela Tank	103	397	179	...	679	...	679	103	397	179	...	679	...	679
Nagpura "	10	39	18	...	67	...	67	10	39	18	...	67	...	67
Selwa "	10	39	18	...	67	...	67	10	39	18	...	67	...	67
Rumal "	56	216	98	...	370	...	370	56	216	98	...	370	...	370
Sainghatta "	1,432	5,520	2,493	...	9,445	...	9,445	1,432	5,520	2,493	...	9,445	...	9,445
Tikree "	3,650	14,071	6,355	171	24,247	...	24,247	3,650	14,071	6,355	171	24,247	...	24,247
Bhandamuri and Pachra Nalla	1,408	5,428	2,451	...	9,287	...	9,287	1,408	5,428	2,451	...	9,287	...	9,287
Dorli Tank and Irrigation Channel	796	3,069	1,386	...	5,251	...	5,251	796	3,069	1,386	...	5,251	...	5,251
Dujipar Tank	385	1,484	670	...	2,539	...	2,539	385	1,484	670	...	2,539	...	2,539
Dorlee Tank	13	50	23	...	86	...	86	13	50	23	...	86	...	86
Beltarra "	...	...	...	...	...	...	...	8,530	6,679	1,744	...	16,953	...	16,953
Asnidh "	...	...	...	...	...	...	...	1,523	1,193	311	...	3,027	...	3,027
Surveys and petty works	15,867	61,167	27,626	...	1,04,660	1	1,04,659	86,525	1,71,259	34,546	8	2,92,338	23	2,92,315
TOTAL	23,730	91,480	41,317	171	1,56,698	1	1,56,697	1,04,441	2,09,444	50,292	179	3,64,356	23	3,64,333
Bengal.														
Enquiries concerning famine relief protective irrigation works in Bengal	...	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Surveys	1,296	2,033	802	...	4,131	...	4,131	1,296	2,033	802	...	4,131	...	4,131
TOTAL	1,296	2,033	802	...	4,131	...	4,131	2,044	18,545	802	...	21,391	...	21,391
United Provinces of Agra and Oudh.														
Ken Canal	...	275	...	...	275	...	275	3,172	35,513	11,233	...	49,918	...	49,918
Dessan and Belan Canal	497	7,413	...	25	7,935	...	7,935	810	15,355	...	96	16,261	...	16,261
Special Protective Circle	...	120	...	...	120	...	120	...	19,407	...	...	19,407	...	19,407
Sarda Canal	16	3,552	140	...	3,708	...	3,708	16	3,552	140	...	3,708	...	3,708
Karamnasa Canal	235	247	16	...	498	...	498	235	247	16	...	498	...	498
TOTAL	748	11,607	156	25	12,536	...	12,536	4,233	74,074	11,389	96	89,792	...	89,792
Punjab—Rangoi Canal	249	57	4	...	310	...	310	12,984	2,986	195	...	16,165	...	16,165
Madras—Surveys	22,934	1,42,021	29,838	...	1,94,793	...	1,94,793	37,100	2,66,340	38,014	...	3,41,454	...	3,41,454
Bombay.														
Surveys and Investigations of Protective Irrigation Works	33,901	1,04,692	34,641	...	1,73,234	...	1,73,234	38,566	1,48,064	36,046	...	2,22,676	...	2,22,676
GRAND TOTAL CHARGED TO PROTECTIVE IRRIGATION WORKS	6,05,353	6,33,203	1,62,884	19,267	14,21,707	579	14,21,128	1,70,13,941	46,47,294	7,02,085	71,814	2,24,35,134	29,440	2,24,05,694
Total converted into £ at R15=£1 . £	...	...	...	...	...	...	94,742	...	...	...	...	...	...	1,493,713
India . £							91,817							1,480,234
England							2,925							13,479

(a) This Expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant; other construction outlay has been incurred from Provincial Revenues.
(b) Details are given in Account No. 50B.

No. 50B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1903, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
Bengal.	₹	₹	₹	₹	₹	₹
Dhaka Canal	15,333	5,320	...	20,653	...	20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
North-West Frontier.						
Swat River Canal	10,02,200	2,88,770	49,330	13,40,300	*1,620*	13,38,680
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	1,03,340
Mhasvad Tank	2,94,670	54,230	28,800	3,77,700	*830*	3,76,870
Nira Canal	5,34,500	2,13,610	61,920	8,10,030	*1,270*	8,08,760
Chankapur Tank	16,810	12,400	5,110	34,320	...	34,320
Maladevi Tank	3,850	9,380	100	13,330	...	13,330
	9,25,210	3,11,300	1,02,260	13,38,770	*2,150*	13,36,620
GRAND TOTAL	20,69,779	7,72,411	1,58,030	30,00,220	*3,770*	29,96,450
Net Total converted into £ at ₹15=£1						£ 199,763

No. 50C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.	IRRIGATION.			TOTAL.		
	India.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£
1881-82	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—*88,752*	175,629	...	175,629	86,877	..	86,877
1883-84	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	23,930	...	23,930	23,930	...	23,930
1900-1901	...	31,114	...	31,114	31,114	...	31,114
1901-1902	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-1903	1,625	91,817	2,925	94,742	93,442	2,925	96,367
TOTAL	4,829,148	1,480,234	13,479	1,493,713	6,309,382	13,479	6,322,861

No. 51.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1903.

	Amount.	Converted into £ at ₹15=£1.
INDIA, GENERAL.	₹	£
Amount transferred from Revenue for Reduction or Avoidance of Debt	84,70,500	564,700

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	52	Capital Expenditure . . .	130	...	...
			Total .		...

No. 52.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1902-1903

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	R	R	R	
IMPERIAL.				Details of Construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
India.				
Bhopal	...	13,10,570	13,10,570	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1 £	...	3,635,714	3,635,714	
CHARGED IN INDIA £	...	2,254 701	2,254,701	
CHARGED IN ENGLAND £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section H.—Railway Revenue Account.

Revenue £ 20,133,900. Expenditure £ 19,904,951.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways	53	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	132	...	...	...
State Railways	54	Gross Receipts and Working Expenses	134 & 135	...	19,137,656	(a) 9,827,211
	54A	Interest on Debt	137	...	...	4,295,369
	54A	" " India	137	3,151,865	...	...
	54B	" " England, E. I. Railway	138	292,795	...	...
	54C	" " " E. B. Railway	138	32,878	...	...
	54D	" " " North-Western (S. P. and D). Railway	138	152,992	...	...
	54E	" " " Oudh and Rohilkhand Railway	139	322,567	...	...
	54F	" " " South Indian Railway	139	146,635	...	...
	54G	" " " Great Indian Peninsula Railway	139	195,727	...	...
	54A	Annuities in purchase of Railways	137	...	...	2,999,218
	54B	East Indian Railway	138	1,189,184	...	...
	54C	Eastern Bengal Railway	138	122,716	...	...
	54D	North-Western (Sind, Punjab and Delhi) Railway	138	418,736	...	...
	54G	Great Indian Peninsula Railway.	139	1,268,582	...	...
	55	Interest chargeable against Companies on Advances	140	...	...	393,752
	56	Interest on Capital deposited by Companies	140	...	...	1,170,489
Guaranteed Companies	54	Net Traffic Receipts	135	...	946,182	...
	54A	Surplus Profits, Land and Supervision	137	...	...	82,558
	54A	Interest	136	...	...	1,035,218
	57	Detailed Account of Charges for Surplus Profits, Land and Supervision	141	82,558	...	...
	58	Total amount advanced for Guaranteed Interest	142	...	...	...
Subsidized Companies	59	Repayment of Advances of Interest	142	...	50,062	...
	59A	Land and Subsidy	142	...	...	42,213
Miscellaneous Railway Expenditure	60	Miscellaneous Charges and Surveys	143	...	...	58,923
			Total		20,133,900	19,904,951

(a) Includes £293,593 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal-Nagpur, Burma, Bengal Central, Brahmaputra-Sultanpur, Indian Midland, Lucknow-Bareilly, Hardwar Dehra, South Indian, Mysore, Great Indian Peninsula and Southern Mahratta Railways.

No. 53.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1903.*	Net Receipts, 1902-1903 (page 135).	Percentage of net Receipts on capital outlay, 1902-1903.	Percentage of Net Receipts in 1901-1902.	1900-1901.	1899-1900.	1898-99.
		£	£					
	Great Indian Peninsula	...	...	...	...	...	3·60	4·21
Guaranteed	Bombay, Baroda and Central India	10,730,063	545,763	5·09	5·26	5·79	6·14	6·37
	Madras	12,132,436	400,419	3·30	3·06	3·42	3·07	3·01
	TOTAL	22,862,499	946,182	4·14	4·10	4·54	4·02	4·38
State	East Indian	39,618,737	2,888,229	7·29	8·11	8·02	8·08	7·51
	Rajputana-Malwa	10,351,327	877,522	8·48	9·78	9·99	10·83	7·86
	Bhopal	188,498	11,416	6·05	5·57	5·18	3·49	3·34
	Palanpur-Deesa	15,680	425	2·71	5·97	1·59	9·37	5·90
	Bengal-Nagpur	15,965,328	476,522	2·98	2·88	3·18	3·53	2·42
	Warora Colliery	104,226	15,358	14·74	16·24	14·17	9·76	10·04
	Burma	8,136,874	360,294	4·43	4·62	4·76	4·16	3·94
	Assam-Bengal	7,661,264	16,548	·22	·37	·39	·41	·05
	Jorhat	60,312	362	·60	...	...	...	·64
	Eastern Bengal	10,274,540	575,881	5·61	5·82	6·45	6·57	5·69
	Bengal Central	1,010,393	36,890	3·65	4·36	3·90	3·01	2·52
	Brahmaputra-Sultanpur	180,776	8,830	4·88		...	...	...

(a) The method of calculation by which the total is obtained is as follows—

(1) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula	25,922,350	
		84,930,088

(2) *State Railways*—

	R	
Rupee expenditure to 31st March 1903 (page 225)	1,27,33,41,879	
Deduct half of R6,93,04,282 spent in 1902-1903 (page 224)	3,46,52,141	
	1,23,86,89,738	
at R 15=£1		82,579,316

Tirhoot	3,229,520	146,202	4·53	5·64	2·07	6·41	6·78	
Oudh and Rohilkhand	11,893,775	466,117	3·92	3·96	3·33	3·82	3·24	
Indian Midland	8,303,037	292,965	3·53	3·58	3·74	2·97	2·12	
Lucknow-Bareilly Section (Rohilkhand-Kumaon).	748,013	51,793	6·92	6·99	6·77	6·75	5·22	
Hardwar-Dehra	174,440	8,456	4·85	4·38	·94	...	...	
North-Western	37,672,699	1,168,163	3·10	3·66	2·42	2·99	3·30	
South Indian	6,422,621	421,980	6·57	5·66	4·83	4·50	3·93	
North-East line, Madras Railway	4,072,915	96,415	2·37	3·56	4·02	2·28	1·43	
Bezwada Extension	77,317	10,207	13·20	12·49	20·00	14·56	5·37	
Guntakal Mysore Frontier	393,595	11,947	3·04	2·15	2·78	2·42	2·00	
Mysore	1,176,114	39,542	3·36	2·16	2·85	2·17	2·04	
Mayavaram-Mutupet	250,521	11,338	4·53	4·41	4·20	3·95	3·04	
Tinnevelly Quilon (British Section)	200,257	2,678	1·34	...	...	...	...	
Great Indian Peninsula	27,417,345	1,430,827	5·22	5·46†	4·76	2·32†	2·24†	
Southern Mahratta	7,900,040	162,898	2·06	1·40	1·82	1·85	1·24	
Jodhpur-Hyderabad (British Section)	267,711	14,233	5·32	3·97	1·81	4·40	4·11	
TOTAL	203,767,875	9,604,038	4·71	5·09	4·73	4·91	4·39	
Total State and Guaranteed open lines	226,630,374	10,550,220	4·65	4·99	4·71	4·71	4·38	
Unopened lines, stores, etc.	2,158,160	...	...	...	...	...	...	
	228,788,534	10,550,220	4·61	4·95	4·69	4·65	4·30	
Private Companies:— Government payments.	1,731,042	...	...	...	...	...	...	
GRAND TOTAL	(a)230,519,576	...	...	...	...	...	...	

	£	£
(3) *Companies' Railways*— Sterling expenditure to 31st March 1903 (page 245).	63,550,987	
Deduct—Half of £2,254,870 spent in 1902-1903 (page 245)	1,127,435	
	62,423,552	
Add—Assam-Bengal interest (in footnote, page 244)	465,219	62,888,771
(4) *Capital of Local Boards*— Sterling expenditure to 31st March 1903 (page 285)	121,401	
Deduct—Half of £ *Nil* spent in 1902-1903 (page 285)	*Nil*	121,401
TOTAL		230,519,576

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1903, half the outlay in the year 1902-1903.
† For Wardha coal and Dhond-Manmad Railways.

No. 54.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

Provinces and Railways.	No. of Items.	Gross Receipts. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	Total.
		₹	₹	₹	₹
Guaranteed Railways.					
Bombay, Baroda and Central India	1	55,31,995	97,94,854	6,84,467	1,60,11,316
Madras	2	46,93,809	68,35,063	7,20,329	1,22,55,201
Total Guaranteed Railways		1,02,25,804	1,66,29,917	14,10,796	2,82,66,517
Total India converted into £ at ₹15 = £1		...	...	£	1,884,434
State Railways.					
India, General.					
East Indian	3	2,09,67,805	4,57,92,310	6,50,956	6,74,11,071
Rajputana-Malwa, including Godhra-Rutlam-Nagda	4	72,55,335	1,70,49,052	6,89,539	2,49,93,926
Bhopal	5	...	...	3,46,103	3,46,103
Palanpur-Deesa	6	20,151	11,500	105	31,756
		2,82,43,291	6,28,52,862	16,86,703	9,27,82,856
Central Provinces.					
Bengal-Nagpur	7	57,84,870	79,46,485	8,06,505	1,45,37,860
Warora Colliery	8	...	...	6,74,934	6,74,934
		57,84,870	79,46,485	14,81,439	1,52,12,794
Burma.					
Burma	9	57,99,348	66,24,105	2,43,911	1,26,67,364
Assam.					
Assam-Bengal	10	11,25,088	8,14,293	1,70,729	21,10,110
Jorhat	11	23,428	63,112	1,936	88,476
		11,48,516	8,77,405	1,72,665	21,98,586
Bengal.					
Eastern Bengal	12	61,72,443	1,00,46,313	13,03,178	1,75,21,934
Bengal Central*	13	7,83,897	4,21,240	1,19,807	13,24,944
Bengal and North-Western and Tirhoot	14	44,12,883	49,20,243	8,86,794	1,02,19,020
Brahmaputra-Sultanpur	15	1,28,544	1,11,014	1,269	2,40,827
		1,14,97,767	1,54,98,810	23,11,048	2,93,07,625
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	16	56,02,825	65,85,603	13,38,849	1,35,27,277
Indian Midland	17	28,13,166	60,08,082	1,89,587	90,10,835
Lucknow-Bareilly	18	5,10,235	8,22,524	1,20,783	14,53,542
Hardwar-Dehra	19	1,58,948	93,215	1,522	2,53,685
		90,85,174	1,35,09,424	16,50,741	2,42,45,339
Punjab.					
North-Western	20	1,49,14,936	2,62,42,294	6,59,099	4,18,16,329
Madras.					
South Indian	21	58,99,220	48,47,247	1,58,953	1,09,05,420
Tinnevelly Quilon (British Section)	22	50,607	12,779	360	69,746
North-East line, Madras Railway	23	19,39,685	23,48,840	1,64,991	44,53,510
Bezwada Extension	24	46,008	2,50,987	5,447	3,02,442
Guntakal-Mysore Frontier	25	2,06,946	2,60,784	4,389	4,72,119
Mysore	26	7,62,411	8,59,227	20,518	16,42,156
Mayavaram-Mutupet	27	2,31,021	98,495	2,350	3,31,866
		91,41,898	86,78,359	3,57,008	1,81,77,265
Bombay.					
Great Indian Peninsula	28	1,08,82,493	3,23,68,176	3,35,485	4,35,86,154
Southern Mahratta	29	23,00,110	40,74,174	1,87,738	65,62,022
Jodhpur-Hyderabad (British Section)	30	2,41,929	2,60,471	2,658	5,05,058
		1,34,24,532	3,67,02,821	5,25,881	5,06,53,234
Total State Railways		9,90,40,332	17,89,32,565	90,88,495	28,70,61,392
Total India converted into £ at ₹15 = £1					£ 19,137,426
Receipts in England: Rent of premises occupied by the East Indian Railway Company					£ 230
GRAND TOTAL					£ 19,137,650

* Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

EXPENSES of RAILWAYS in INDIA during the Year 1902-1903.

Working Expenses.						Net Receipts.	Net Receipts converted into £ at R15 = £1.	No. of Item.
Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	Total.			
R	R	R	R	R	R	R	£	
15,41,520	28,16,317	13,26,176	10,82,396	10,58,456	78,24,865	81,86,451	545,763	1
13,03,622	26,13,876	6,39,124	9,34,054	7,58,241	62,48,917	60,06,284	400,419	2
28,45,142	54,30,193	19,65,300	20,16,450	18,16,697	1,40,73,782	1,41,92,735	946,182	
...	...	...	...	£	938,252	946,182	946,182	
62,17,399	75,45,088	13,15,004	49,43,238	40,70,354	2,40,91,083	4,33,19,088	2,887,[illegible]99	3
24,30,881	43,29,456	16,55,344	16,91,444	17,03,974	1,18,31,099	1,31,62,827	877,522	4
...	...	...	...	1,74,867	1,74,867	1,71,236	11,416	5
3,562	5,801	2,201	2,273	(a) 11,538	25,375	6,381	425	6
86,71,842	1,18,8[illegible],345	29,72,549	66,36,955	59,60,733	3,01,22,424	5,66,60,432	3,777,362	
17,30,583	22,67,509	5,06,253	13,18,965	15,66,717	73,90,027	71,47,833	476,522	7
...	...	...		4,44,571	4,44,571	2,30,363	15,358	8
17,30,583	22,67,509	5,06,253	13,18,965	20,11,288	78,34,598	73,78,196	491,880	
17,53,078	27,30,085	5,94,659	11,34,027	10,44,505	72,62,954	54,04,410	360,294	9
5,34,302	4,08,833	1,06,193	2,95,746	5,16,818	18,61,892	2,48,218	16,548	10
26,060	21,970	4,642	17,993	12,381	83,046	5,430	362	11
5,60,362	4,30,803	1,10,835	3,13,739	5,29,199	19,44,938	2,53,648	16,910	
21,26,289	22,57,555	8,15,712	19,17,263	17,66,909	88,83,728	86,38,206	575,881	12
1,58,594	1,47,803	52,607	1,50,392	2,62,391	7,71,592	5,53,352	36,890	13
12,30,910	11,26,827	2,67,258	8,91,818	(b) 45,10,081	80,26,894	21,03,026	146,202	14
...	...	...	...	1,08,372	1,08,372	1,32,455	8,830	15
35,15,393	35,32,190	11,35,577	29,59,473	66,47,753	1,77,90,586	1,15,17,639	767,803	
16,73,609	20,35,278	7,54,401	12,52,772	8,19,465	65,35,525	69,91,752	466,117	16
7,36,873	20,37,327	5,08,394	7,23,504	6,10,264	46,16,362	43,91,473	292,965	17
...	...	...	...	6,76,639	6,76,639	7,76,003	51,793	18
...	...	...	...	1,26,843	1,26,843	1,26,842	8,456	19
24,10,482	40,72,605	12,62,795	19,76,276	22,33,211	1,19,55,369	1,22,89,070	819,331	
63,38,171	89,68,325	34,67,885	34,91,230	20,28,271	2,42,93,882	1,75,22,447	1,168,163	20
8,27,709	17,06,682	4,96,398	7,72,265	7,72,666	45,75,720	63,29,700	421,980	21
5,540	11,020	3,224	5,041	4,749	29,574	40,172	2,678	22
7,74,285	9,96,107	2,42,378	3,57,480	6,36,741	30,07,291	14,46,225	96,415	23
31,457	42,214	6,038	16,980	49,645	1,49,334	1,53,108	10,207	24
67,622	1,06,527	28,379	46,392	43,998	2,92,918	1,79,201	11,947	25
2,31,888	3,69,617	99,105	1,61,089	1,8[illegible],327	10,49,026	5,93,130	39,542	26
25,097	52,031	15,143	23,534	45,992	1,61,797	1,7[illegible],069	11,338	27
19,63,598	32,84,498	8,93,665	13,82,781	17,41,118	92,65,660	89,11,605	594,107	
35,53,703	98,42,526	24,46,426	34,73,367	28,07,716	2,21,23,738	2,14,62,416	1,430,827	28
9,13,701	14,46,350	3,90,092	6,33,070	7,34,441	41,18,554	24,43,468	162,898	29
69,407	1,09,638	18,975	34,819	58,727	2,91,566	2,13,492	14,233	30
45,26,811	1,13,98,514	28,56,393	41,41,256	36,00,884	2,65,33,858	2,41,19,376	1,607,958	
3,14,81,120	4,85,70,874	1,38,00,611	2,33,54,702	2,57,96,962	(c)14,30,04,269	14,40,57,123	9,603,808	
...	...	...	...	...	(c)9,533,618	9,603,808	9,603,808	
...	...	...	...	...	...	230	230	
...	...	...	...		9,533,618	9,604,038	9,604,038	

(a) Includes R9,521, share of net receipts paid to the Palanpur Darbar.
(b) Includes R33,41,420, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.
(c) Exclusive of R44,03,894 or £2,[illegible]3,593 on account of Surplus Profits paid to Companies [See Note (a), page 151]

No. 54A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

Provinces and Railways.	No. of Items.	Credited under Revenue Heads. Gross Receipts.	Gross Receipts converted into £ at R15=£1.	Charged. Working Expenses.	Interest chargeable in India.
		R	£	R	R
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	...	...	...	...
Bombay, Baroda and Central India	2	1,60,11,316	1,067,421	78,24,865	61,482
Madras	3	1,22,55,201	817,013	62,48,917	63,413
TOTAL GUARANTEED RAILWAYS		2,82,66,517	1,884,434	1,40,73,782	1,24,895
Total in sterling (India figures converted at R15=£1) £		1,884,434	1,884,434	938,252	8,326
STATE RAILWAYS.					
India, General.					
East Indian	4	6,74,11,071	(a) 4,494,301	2,40,91,083	35,56,489
Rajputana-Malwa, including Godhra-Rutlam-Nagda	5	2,49,93,926	1,666,262	1,18,31,099	62,49,102
Bhopal	6	3,46,103	23,074	1,74,807	1,12,119
Palanpur-Deesa	7	31,756	2,117	25,375	9,403
State Railway Stores	8	...	...	...	24,896
		9,27,82,856	6,185,754	3,61,22,424	99,52,009
Central Provinces.					
Bengal-Nagpur	9	1,45,37,860	969,191	73,90,027	(b) 33,92,337
Warora Colliery	10	6,74,934	44,995	4,44,571	62,945
Umaria Colliery (depreciation on works)	11	...	...	...	7,307
Bilaspur-Katawah	12	...	...	...	3,005
Nagpur-Chattisgarh Depreciation Account	13	...	...	...	26,282
		1,52,12,794	1,014,186	78,34,598	34,91,876
Burma.					
Burma	14	1,26,67,364	844,491	72,62,954	(c) 30,77,806
Assam.					
Assam-Bengal	15	21,10,110	140,674	18,61,892	25,66,325
Chittagong Jetties	16	...	...	...	14,085
Jorhat	17	88,476	5,898	83,046	30,230
		21,98,586	146,572	19,44,938	26,10,640
Bengal.					
Eastern Bengal	18	1,75,21,934	1,168,129	88,83,728	44,84,473
Murshidabad Branch	19	...	...	..	14,371
Dhubri-Gauhati Extension	20	...	...	...	1,361
Bengal Central*	21	13,24,944	88,330	7,71,592	(d) 5,000
Bengal and North-Western and Tirhoot	22	1,02,19,920	681,328	80,20,894	19,13,813
Brahmaputra-Sultanpur	23	2,40,827	16,055	1,08,372	86,750
Ranaghat-Bhagwangola	24	...	...	...	12,098
		2,93,07,625	1,953,842	1,77,90,586	65,18,526
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	25	1,35,27,277	901,819	65,35,525	15,37,712
Allahabad-Fyzabad	26	...	...	...	1,23,608
Agra-Delhi Chord	27	...	..	...	39,045
Indian Midland	28	90,10,835	600,722	45,16,362	(e) 2,55,155
Lucknow-Bareilly	29	14,53,542	96,903	6,76,639	(f) 4,35,852
Hardwar-Dehra	30	2,53,985	16,912	1,26,843	85,043
		2,42,45,339	1,616,357	1,19,55,369	24,76,420
Punjab.					
North-Western	31	4,18,16,329	2,787,755	2,42,93,882	1,59,21,537
Ditto Khushalgarh-Kohat-Thal	32	...	...	...	1,63,216
Jacobabad	33	...	...	...	34,769
Quetta-Nushki	34	...	...	...	1,337
Peshawar Railway Reserve Material	35	...	...	...	11,864
Frontier Railway Reserve Material	36	...	...	...	1,74,645
Petroleum Operations, Baluchistan	37	...	...	...	4,767
Jullundur-Hoshiarpur	38	...	...	...	581
Ludhiana-Ferozepur	39	...	...	...	1,132
		4,18,16,329	2,787,755	2,42,93,882	1,03,08,908
Madras.					
South Indian	40	1,09,05,420	727,028	45,75,720	10,29,429
Ditto Marina Loop	41	...	...	...	99
Ditto Madura-Pamban Section	42	...	...	...	—9,145
Tinnevelly-Quilon (British Section)	43	69,746	4,650	29,574	—11,191
Ditto (Native State Section)	44	...	...	...	19,877
North-East line, Madras Railway	45	44,53,516	296,901	30,07,201	24,43,743
Bezwada Extension	46	3,02,442	20,163	1,49,334	40,370
Guntakal-Mysore Frontier	47	4,72,119	31,475	2,02,918	2,30,143
Mysore	48	16,42,156	109,477	10,49,025	..
Mayavaram-Mutupet	49	3,31,866	22,124	1,01,707	(g) 1,74,671
Azikhal Mangalore	50	...	...	...	8,041
Nilgiri	51	...	...	...	66,411
Tirupattur-Krishnagiri	52	...	...	...	518
Morappur-Dharmapuri	53	...	...	...	215
Bellary-Royadrug	54	...	...	...	427
Hospet-Kottur	55	...	...	...	464
Vizagapatam-Raipur	56	...	...	...	9,801
		1,81,77,205	1,211,818	92,05,080	40,15,873
Bombay.					
Great Indian Peninsula	57	4,35,86,154	2,905,744	2,71,23,738	8,82,278
Southern Mahratta	58	65,62,022	437,468	41,18,514	(h) 3,143
Jodhpur-Hyderabad (British Section)	59	5,05,058	33,670	2,[illegible]1,506	1,59,274
Sabarmati Dholka	60	...	...	...	1,123
Southern Mahratta (depreciation on works)	61	...	...	...	21,083
		5,06,53,234	3,376,882	2,6[illegible],33,858	17,26,901
TOTAL STATE RAILWAYS		28,70,61,302	19,137,656	14,30,01,2[illegible]	5,02,64,959
Total in sterling (India figures converted at R15=£1) £		19,137,420	19,137,656	9,533,618	3,34,997

* Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(a) Includes £2,[illegible] on account of rent of premises in England occupied by the East Indian Railway Company

(b) Interest on advances in India, R2,[illegible]4,056, interest on overdrawn Capital, R1,649, and interest on Capital Outlay on Northern Section, East Coast Railway, R12,25,032.

(c) Includes interest on overdrawn Capital, R1,313.

(d) Interest on advances in India.

(e) Interest on advances in India, R2,55,155.

(f)

	R
Interest on Debt	2,04,846
" Advances in India	1,48,156
" Capital deposited by Companies	82,850
	4,35,852

(g) Includes interest on advances, R4[illegible],389, and interest on Capital deposited, R46,346.

(h) Interest on the Capital outlay on the Bellary-Kistna Railway, R6,63,137, and interest on overdrawn Capital, R0.

of the GOVERNMENT in respect of RAILWAYS during the Year 1902-1903.

UNDER EXPENDITURE HEADS.							NET GAIN OR LOSS TO GOVERNMENT.		
Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total India.	Total India converted into £ at R15=£1.	England (Interest and Annuities).	GRAND TOTAL.	Gain.	Loss.	No. of Items.
R	R	R	R	£	£	£	£	£	
79	...	...	79	5	...	5	...	5	1
13,33,485	71,335	—75,886	92,15,281	614,352	469,177	1,083,529	...	16,108	2
...	45,199	—1,35,844	62,21,685	414,779	557,715	972,494	...	155,481	3
13,33,564	1,16,534	—2,11,730	1 54,37,045	1,029,136	1,026,892	2,056,028	...	171,594	
88,904	7,769	—14,115	1,029,136	1,029,136	1,026,892	2 056,028	...	(k) 171,594	
20,53,946	...	...	2,97,01,518	1,980,101	1,631,362	3,611,463	882,838	...	4
5,644	...	...	1,80,85,845	1,205,723	...	1,205,723	460,539	...	5
...	...	...	2,86,986	19,132	...	19,132	3,942	...	6
...	...	...	34,778	2,319	...	2,319	...	202	7
...	...	...	24,896	1,660	...	1,660	...	1,660	8
20,59,590	...	...	4,81,34,023	3,208,035	1,631,362	4,840,297	1,345,457	...	
41,604	...	..	1,08,23,968	721,598	346,752	1,068,350	...	99,159	9
...	...	...	5,07,516	33,835	...	33,835	11,160	...	10
...	...	...	7,307	487	...	487	...	487	11
...	...	...	3,005	200	...	200	...	200	12
...	...	...	26,282	1,752	...	1,752	...	1,752	13
41,604	...		1,13,68,078	757,872	346,752	1,104,624	...	90,438	
4,69,365	...	...	1,08,10,125	720,675	78,125	798,800	45,691		14
...	...	...	44,28,217	295,214	87,658	382,872	...	242,198	15
...	...	...	14,085	939	...	939	...	939	16
...	...	...	1,19,276	7,952	...	7,952	...	2,054	17
...	...	...	45,61,578	304,105	87,658	391,763	...	245,191	
...	...	...	1,33,68,201	891,213	155,594	1,046,807	121,322	...	18
...	...	...	14,371	958	...	958	...	958	19
...	...	...	1,361	91	...	91	...	91	20
1,42,404	...	...	9,19,656	61,310	33,750	95,060	...	6,730	21
...	...	..	99,40,707	662,714	...	662,714	18,614	...	22
22,741	...	...	2,17,863	14,524	...	14,524	1,531	...	23
...	...		12,098	807	...	807	...	807	24
1,65,145	...	...	2,44,74,257	1,631,617	189,344	1,820,961	132,881	...	
...	...	...	80,73,237	538,216	322,567	860,783	41,036	...	25
...	...	...	1,23,608	8,241	...	8,241	...	8,241	26
...	...	...	39,045	2,603	...	2,603	...	2,603	27
7,330	...	...	48,78,847	325,256	256,242	581,498	19,224	...	28
73,563	...	...	11,86,054	79,070	...	79,070	17,933	...	29
20,597	...	...	2,32,488	15,499	...	15,499	1,413	...	30
1,01,490	...	...	1,45,33,279	968,885	578,809	1,547,694	68,662	...	
...	...	...	4,02,15,419	2,681,028	571,638	3,252,666	...	464 911	31
...	...	...	1,63,216	10,881	...	10,881	...	10,881	32
...	...	...	34,769	2,318	...	2,318	...	2,318	33
...	...	...	16,397	1,093	...	1,093	...	1,093	34
...	...	...	11,864	791	...	791	...	791	35
...	...	...	1,74,645	11,643	...	11,643	...	11,643	36
...	...	...	4,767	318	...	318	...	318	37
...	...	...	581	39	...	39	...	39	38
...	...	..	1,132	75	...	75	..	75	39
...	...	...	4,06,22,790	2,708,186	571,638	3,279,824	...	492,069	
5,53,273	...	...	61,58,422	410,562	176,635	587,197	139,831	...	40
...	...	...	99	7	...	7	...	7	41
...	...	...	—9,145	—610	13,125	12,515	...	12,515	42
...	...	...	18,383	1,226	7,598	8,824	...	4,174	43
...	...	...	19,877	1,325	14,061	15,386	...	15,386	44
...	...	...	54,51,034	363,402	...	363,402	...	66,501	45
...	...	...	1,95,704	13,047	...	13,047	7,116	...	46
...	...	...	5,29,061	35,271	...	35,271	...	3,796	47
1,39,538	...	...	11,88,564	79,238	(i)	79,238	30,239	...	48
..	...	...	3,36,468	22,431	...	22,431	...	307	49
...	...	...	8,041	536	...	536	...	536	50
...	...	...	66,411	4,427	...	4,427	...	4,427	51
...	...	...	518	35	..	35	...	35	52
...	...	...	215	14	...	14	...	14	53
...	...	...	427	28	...	28	...	28	54
...	...	...	464	31	...	31	...	31	55
...	...	...	9,801	653	...	653	...	653	56
6,92,811	...	...	1,39,74,344	931,623	211,419	1,143,042	68,776	...	
2,92,872	...	...	2,32,98,888	1,553,259	1,541,559	3,094,818	...	189,074	57
5,81,017	...	...	53,62,714	357,514	275,165	632,679	...	195 211	58
...	...	...	4,50,840	30,056	...	30,056	3,614	..	59
...	...	...	1,123	75	...	75	...	75	60
...	...	...	21,083	1,406	...	1,406	...	1,406	61
8,73,889	...	...	2,91,34,648	1,942,310	1,816,724	3,759,034	.	382,152	
44,03,894	...	...	19,76,13,122	13,174,208	5,511,831	18,686,039	451,617		
293,593	...	...	13,174,208	13,174,208	(j)5,511,831	18,686,039	(k) 451,617	...	

(i) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta Railway.

(j) Shown in Account No. 3 under Railway Revenue Account—

	India.	England.
	£	£
Interest on Debt	3,151,865	1,143,504
Annuities in purchase of Railways	...	2,999,218
Interest chargeable against Companies on Advances	174,868	218,884
Interest on Capital deposited by Companies	20,264	1,150,225
TOTAL	3,346,997	5,511,831

(k) Net gain on Guaranteed and State Railways as above . . £ 280,023

Add—

Net Receipts on account of Subsidized Railways, Accounts Nos. 59 and 59A 7,849

Deduct—

Miscellaneous Railway Expenditure, Account No. 60 . 58,923

TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 228,949

No. 54B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1902-1903, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	64,649	64,649
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	220,923	220,923
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	7,223	7,223
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	35,56,489	237,099	...	237,099
TOTAL INTEREST ON DEBT	35,56,489	237,099	292,795	529,894
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	848,604	848,604
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Section 51, and 44 and 45 Vict., c. 53, Section 2(*a*)	...	...	77,206	77,206
Contribution towards management	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,189,184	1,189,184
TOTAL	35,56,489	237,099	1,481,979	1,719,078

No. 54C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1902-1903, of the EASTERN BENGAL RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	18,925	18,925
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	7	7
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	44,84,473	298,965	...	298,965
TOTAL INTEREST ON DEBT	44,84,473	298,965	32,878	331,843
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,831	116,831
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	5,756	5,756
Contribution towards management	..	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	122,716	122,716
TOTAL	44,84,473	298,965	155,594	454,559

No. 54D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1902-1903, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	R	£	£	£
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	...	...	153,399	153,399
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—497	—497
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	1,59,21,537	1,061,436	...	1,061,436
TOTAL INTEREST ON DEBT	1,59,21,537	1,061,436	152,902	1,214,338
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,171	371,171
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	47,415	47,415
Contribution towards management	...	...	150	150
TOTAL ANNUITIES IN PURCHASE	...	...	418,736	418,736
TOTAL	1,59,21,537	1,061,436	571,638	1,633,074

No. 54E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1902-1903, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on India 3½ per cent. Stock	...	...	—968	—968
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,991	309,991
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,893	10,893
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	2,651	2,651
Interest at 4 per cent on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	15,37,712	102,514	...	102,514
TOTAL	15,37,712	102,514	322,567	425,081

NO. 54F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1902-1903, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	10,29,429	68,629	...	68,629
TOTAL	10,29,429	68,629	146,635	215,264

NO. 54G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1902-1903, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	R	£	£	£
Interest on Debentures and Debenture Stock	...	...	179,892	179,892
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	15,835	15,835
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	8,82,278	58,818	...	58,818
TOTAL INTEREST ON DEBT	8,82,278	58,818	195,727	254,545
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,509	1,268,509
Contribution towards management	...	...	73	73
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,582	1,268,582
TOTAL	8,82,278	58,818	1,464,309	1,523,127

No. 55.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL and LOCAL FUNDS, during the Year 1902-1903.

PROVINCES AND RAILWAY COMPANIES.		INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	IMPERIAL.	R	£	£	£
Central Provinces—	Bengal-Nagpur	21,64,656	144,311	89,700	234,011
Bengal.—	Bengal Central	5,660	377	16,250	16,627
United Provinces of Agra and Oudh.—	Indian Midland	2,55,155	17,010	43,712	60,722
	Lucknow-Bareilly	1,48,156	9,877	...	9,877
Bombay—	Southern Mahratta	...	...	69,222	69,222
	TOTAL IMPERIAL	25,73,627	171,575	218,884	390,459
	LOCAL.				
Madras.—	Mayavaram-Mutupet	49,389	3,293	...	3,293
	GRAND TOTAL	26,23,016	174,868	218,884	393,752

No. 56.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL and LOCAL FUNDS, during the Year 1902-1903.

PROVINCES AND RAILWAY COMPANIES.		INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	IMPERIAL.	R	£	£	£
India.—	East Indian	...	...	149,383	149,383
Central Provinces.—	Bengal-Nagpur	1,649	110	257,052	257,162
Burma.—	Burma	1,313	88	78,125	78,213
Assam.—	Assam-Bengal	...	...	87,658	87,658
Bengal.—	Bengal Central	...	...	17,500	17,500
	Brahmaputra-Sultanpur	86,750	5,783	...	5,783
United Provinces of Agra and Oudh.—	Indian Midland	...	...	212 530	212,530
	Hardwar-Dehra	85,048	5,670	...	5,670
	Lucknow-Bareilly	82,850	5,523	...	5,523
Madras.—	South Indian	...	...	30,000	30,000
	Do. Extensions	...	...	34,784	34,784
Bombay.—	Southern Mahratta	6	...	205,943	205,943
	Great Indian Peninsula	...	...	77,250	77,250
	TOTAL IMPERIAL	2,57,616	17,174	1,150,225	1,167,399
	LOCAL.				
Madras.—	Mayavaram-Mutupet	46,346	3,090	...	3,090
	GRAND TOTAL	3,03,962	20,264	1,150,225	1,170,489

No. 57.—DETAILED ACCOUNT OF CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year 1902-1903.

		India, General.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.		₹	₹	₹	₹	₹	₹	₹	₹
Great Indian Peninsula Railway		79	...	...	...	...	...	...	79
Bombay, Baroda and Central India Railway		13,33,485	...	...	...	...	...	...	13,33,485
Madras Railway		...	...	...	...	...	...	...	...
TOTAL		13,33,564	...	...	...	...	...	...	13,33,564
COMPENSATION FOR LAND.									
Bombay, Baroda and Central India Railway		...	...	...	...	...	...	71,335	71,335
Madras Railway		...	...	...	...	...	45,199	...	45,199
TOTAL		...	...	...	...	...	45,199	71,335	1,16,534
ESTABLISHMENT.									
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		1,26,000	57,159	34,964	1,15,602	1,06,657	76,692	1,39,298	6,56,372
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		...	25,128	31,400	71,569	35,921	61,405	1,22,565	3,47,988
Deduct—Contribution for Government supervision, audit and control recoverable from Companies:									
East Indian	*1,72,035*								
Rajputana-Malwa system	*1,42,747*								
Bengal and North-Western and Tirhoot	*53,835*								
Bengal-Nagpur	*1,59,521*								
Bengal Central	*10,001*								
Indian Midland and Great Indian Peninsula	*2,13,925*								
Southern Mahratta and Mysore	*1,07,061*								
Lucknow-Bareilly	*11,642*								
South Indian	*98,575*								
Assam-Bengal	*59,556*								
Burma	*1,07,392*								
Madras Railway (North-East Line)	*79,800*	*—12,16,090*	...	...	...	...	...	...	*—12,16,090*
TOTAL		*—10,90,090*	82,287	66,364	1,87,171	1,42,578	1,38,097	2,61,863	*—2,11,730*
GRAND TOTAL		2,43,474	82,287	66,364	1,87,171	1,42,578	1,83,296	3,33,198	12,38,368
Total India converted into £ at ₹15=£ 1								£	82,558

NO. 58.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1903, the NET REVENUE of the several COMPANIES to the 31st of December 1902, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1903.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1902, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway .	16,081,181	133,259	16,214,440	15,655,160	559,280
Madras Railway	21,396,712	12,846	21,409,558	12 874,213	8,535,345
TOTAL £	37,477,893	146,105	37,623,998	28,529,373	9,094,625

NO. 59.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1902-1903.

		IMPERIAL.
INDIA—		
Madras—		
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway	R	2,30,014
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore	R	2,52,866
TOTAL INDIA .	R	4,82,880
Total India converted into £ at R15=£1 .	£	32,192
ENGLAND—		
Southern Punjab Railway—		
Government share of Surplus Profits	£	16,885
Rohilkund-Kumaon Railway—		
Government share of Surplus Profits taken in reduction of the Company's debt for advances of Interest	£	985
TOTAL RECEIPTS	£	50 062

NO. 59A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1902-1903.

		IMPERIAL.	PROVINCIAL.	TOTAL.
		R	R	R
Assam.				
Share of joint audit charges of the Assam Railways and Trading Company		...	2,096	2,096
Bengal.				
Laksam-Noakhali Railway Company	(Land)	1,82,065	...	
Bengal and North-Western Railway Company	(ditto)	1,16,305	...	
Brahmaputra Sultanpur Railway Company	(ditto)	8,467	...	
South Behar Railway Company	(ditto)	443	...	
Bengal Dooars Railway Company	(ditto)	7,857	...	
		3,16,037	...	3,16,037
United Provinces of Agra and Oudh.				
Hardwar-Dehra Railway Company	(Land)	27,579	...	27,579
Punjab.				
Kalka-Simla Railway Company	(Land)	2,66,561	...	
Delhi-Umballa-Kalka Railway Company	(ditto)	819	...	
Southern Punjab Railway Company	(ditto)	7,867	...	
		2,75,247	...	2,75,247
Madras.				
Nilgiri Railway Company	(Land)	2,320	...	
Do. do.	(Subsidy)	7,005		
		9,385	...	9,385
Bombay.				
Sabarmati-Dholka Railway Company	(Land)	1,798	...	
Tapti Valley Railway Company	(ditto)	1,052	.	
		2,850	...	2,850
TOTAL .		6,31,098	2,096	6,33,194
Total India converted into £ at R15=£1	£	42,074	139	42,213

No. 60.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year 1902-1903.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	Local.	TOTAL.
India, General.	R	R	R	R
Surplus Establishment and Miscellaneous Charges	1,59,776	...	...	
Establishment of the Director of Railway Construction (share of)	2,00,000	...	...	
Port Store-keeper's Establishment	—785	...	...	
Bara-Ajmer and Marwar Survey	45,636	...	...	
Tonk Jehazpur Survey	27,401	...	...	
Famine work Inspection	—2,160		...	
TOTAL	4,29,868	...	..	4,29,868
Central Provinces.				
Itarsi-Nagpur Survey	54,293	...	...	
Gondia-Chanda Survey	21,589	...	...	
Gondia-Chanda Railway (setting out and demarcation of land)	4,842	...	...	
Nagpur-Brahmapuri Survey	12,062	...	...	
Multai Wardah Survey	27,264	...	...	
Bellarpur Warrangal Survey	6,709	...	...	
Khandwa-Akola-Basim Survey	179	...	...	
Warora-Chanda Survey	9,424	...	...	
TOTAL	1,36,362		..	1,36,362
Burma.				
Arakan Surveys	...	21,699	...	
Pegu-Moulmein Survey	1,501	...	...	
Southern Shan States Survey	...	58,723	...	
TOTAL	1,501	80,422	...	81,923
Assam.				
Tilagaon-Sylhet Survey	6,121	...	...	
Akhaura-Bhairab Bazaar Survey	62	...	...	
TOTAL	6,183	...	...	6,183
Bengal.				
Eastern Bengal Railway Extension Survey	—1,641	...	...	
Sara Bridge Survey	26,113	...	...	
Sakri-Jainagar and Bairagnia-Bagaha Surveys	315	...	...	
Bhagalpur-Bararighat Survey	483	...	...	
Hariharpur-Asansol Survey	15,356	..	...	
Sakri-Jainagar Branch (Land)	—1,176	...	...	
Gya-Cutwa Survey	122	...	...	
Bankura-Calcutta Survey	42,852	...	...	
Additional borings at Asansol	4,481	...	...	
Ondal Sainthia Survey	236	...	...	
TOTAL	87,141	...	...	87,141
United Provinces of Agra and Oudh.				
Philibit-Barmdeo Survey	3,849	...	...	
Khurja-Hapur Survey	2,221	...	...	
Agra City Chord Survey	744	...	...	
Shikoabad-Farakabad Survey	—56,224	...	...	
Oudh and Rohilkhand Branch Surveys	13,085	...	...	
Burhwal-Sitapur Survey	1,332	...	...	
Lalkua-Kashipur Survey	3,512	...	...	
TOTAL	—31,481	...	...	—31,481
Punjab.				
Rewari-Phulera (Land)	10,806	...	...	
Amritsar-Sarhali Survey	1,093	...	...	
McLeodganj-Ferozepur Survey	6,814	...	...	
Jech Doab Survey	17,109	...	...	
Ludhiana-Dhuri-Jakhal Railway (Land)	—277	...	...	
Frontier Railway Reserve Material	18,923	...	...	
Peshawar do. do. do.	667	...	...	
Shahdera Lyallpur Survey	7 506	..	...	
TOTLA	62,641	...	...	62,641
Madras.				
Dindigul-Satyyamangalam Survey	10,002	...	...	
Shoranur-Cochin Railway (Land)	2,988	...	...	
Coonoor Ootacamund Survey	...	5,025	...	
Bezwada-Masulipatam Survey	—288	...	...	
Mysore and West Coast Survey	733	...	...	
Podanur Palni Survey	9	...	...	
Salem-Atur Survey	—2	..	..	
Kurnool Branch Survey	—13	...	...	
Southern-Mahratta Railway feeder lines Survey	— 9	...	...	
Guntur Repalli Survey	...	...	8,803	
Bedadavole Coal Fields Survey	5,814	...	...	
Pamban-Rameswaram Survey	19,252	...	..	
TOTAL	38,486	5,025	8,803	52,314
Bombay.				
Viramgam Malia Survey	6,000	...	...	
Lower Sind Extension Survey	26,177	...	...	
Sion to Ballard Pier Survey	4.699	...	...	
Petlad-Cambay (Land)	22,020	...	...	
TOTAL	58,896	...	...	58,896
GRAND TOTAL R	7,89,597	85,447	8,803	8,17
Total India converted into £ at R15= £1 £	52,640	5,696	587	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section J.—Irrigation.

Revenue £2,768,990. Expenditure £2,575,244.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works . .	61	Direct receipts	147	...	1,816,268	...
	62	Working Expenses (Abstract Account) .	147	...	...	754,610
	62A	" " (Detailed Account) .	149	754,610	...	...
	63	Portion of Land Revenue due to Irrigation (See also Account No. 17A) . . .	150	...	814,393	...
	63	Statement of Financial Results . . .	150 and 151	...	...	...
	63	Interest on Debt	151	...	...	969,105
Minor Works and Navigation . .	64	Gross Receipts	157		138,329	...
	64A	Summary of Receipts from Minor Works and Navigation	158	138,329	...	...
	65	Expenditure (Abstract Account) . .	161	...	...	851,529
	65A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	165	115,922	...	...
	65B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	168	122,611	...	...
			TOTAL .		2,768,990	2,575,244

No. 61.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1902-1903.

	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial.	R	R	R	R	R	R	R	R	R	R	R	R
Burma.												
Mandalay Canal	...	17,317	...	...	...	...	...	...	486	...	...	17,803
United Provinces of Agra and Oudh.												
Betwa Canal	1,03,732	...	..	..	2,141	...	...	...	36	5	945	1,06,859
Add—Imperial share of Provincial Revenue in terms of Provincial Contract	23,76,555	1,77,374	...	...	...	...	...	...	...	...	...	25,53,929
TOTAL	24,80,287	1,77,374		...	2,141	...	...	...	36	5	945	26,60,788
Punjab.												
Western Jumna Canal, including Sirsa Branch	15,33,595	6,72,555	10,047	43	36,127	2,102	7,669	90,023	3,113	3,239	3,060	23,61,573
Bari Doab Canal	31,02,797	...	24,986	...	33,381	10,187	1,16,510	...	1,439	1,705	6,199	32,97,204
Sirhind Canal	26,66,901	...	11,891	3	7,876	10,668	52,232	3,739	3,705	504	25,062	27,82,581
Chenab Canal	60,64,053	61,032	4,755	...	3,325	5,207	16,342	...	9,012	1,248	38,465	62,03,439
Upper Sutlej Inundation Canal	3,12,164	...	5	...	4,310	2,105	...	...	726	328	5,156	3,24,794
Sidhnai Canal	1,54,012	...	1,246	...	...	35	...	...	1,196	...	315	1,56,804
Jhelum Canal	16,064	...	...	...	...	380	...	...	7,396	84	180	24,104
TOTAL	1,38,49,586	(a)7,33,587	52,930	46	85,019	30,684	1,92,753	93,762	26,587	7,168	78,437	1,51,50,499
North-West Frontier.												
Swat River Canal	4,70,101	...	151	...	796	...	10,449	...	741	80	76	4,82,394
Madras.												
Godavári Delta Project	...	...	240	60	7,158	10,139	...	85,304	36	304	1,291	1,04,532
Kistna Delta Project	...	...	...	2,728	2,289	24,741	...	46,010	1,939	12	859	78,578
Cauvery Delta Project	...	...	...	...	562	2,266	...	...	361	...	126	3,315
Penner Anicut Project	...	...	...	...	...	1,659	...	...	257	...	22	1,938
Barur Tank	...	...	...	...	...	88	...	...	...	...	75	163
Sriváikuntam Anicut Project	...	...	...	535	2	658	...	...	152	...	32	1,379
Kurnool Canal	1,84,997	...	8	521	1,144	3,641	...	1,159	647	...	2,586	1,94,703
Periyar Project	...	...	...	...	...	1,690	...	306	115	...	57	2,168
Rushikulya Project	...	...	...	250	...	869	...	2	3	...	1,687	2,811
TOTAL	1,84,997	..	248	4,094	11,155	45,751	...	1,32,781	3,510	316	6,735	3,89,587
Bombay.												
Shetphal Tank	738	...	...	...	...	...	...	...	20	...	85	843
Desert Canal	51,829	...	...	...	29	18	...	...	114	269	764	53,023
Begari Canal	43,983	...	...	...	31	217	...	...	...	32	693	44,956
Eastern Nara Works	4,582	...	137	...	495	2,864	...	...	51	2,466	15,983	26,578
Hathmati Canal	51	...	...	...	312	153	...	...	...	...	...	516
Pravara River Works—Lakh Canal	508	...	...	..	16	113	...	...	...	...	...	637
Kadva River Works	7,111	...	...	...	516	46	...	...	...	...	...	7,673
Krishna Canal	43,007	...	...	221	...	1,780	...	...	44	...	1	45,053
Lower Panjhra River Works	9,046	...	...	...	84	141	...	...	...	...	114	9,385
Ekruk Tank	7,229	...	4,307	5,920	147	1,596	...	...	1	...	261	19,461
Mutha Canals	1,64,406	...	4,741	1,17,308	306	4,456	2,160	...	119	...	5,149	2,98,645
Unharwáh Canal	15	...	...	...	25	...	...	...	...	100	65	205
Jamrao Canal	37,027	...	...	...	299	1,299	...	...	624	4,038	399	43,686
Mhasvad Tank	10,032	...	...	4,442	...	541	...	...	30	...	25	15,070
Nira Canal	2,29,308	...	237	1	14	199	...	...	20	...	1,837	2,31,616
Mahiwah	362	...	...	...	16	...	...	...	...	...	227	605
Dad	1,444	...	...	...	69	46	...	...	1	...	330	1,890
TOTAL	6,10,678	...	9,422	1,27,892	2,359	13,469	2,160	...	1,024	6,905	25,933	7,99,842
Total Imperial	1,75,95,649	9,28,278	62,751	1,32,032	1,01,470	89,904	2,05,362	2,26,543	32,384	14,414	1,12,126	1,95,00,913

Provincial.												
Bengal.												
Orissa Project	2,97,518	...	197	...	5,850	1,082	...	68,617	4,480	...	27,848	4,05,592
Midnapore Canal	1,34,962	...	250	...	85	26	...	70,471	771	...	17,585	2,24,150
Tidal Canal	...	...	...	...	17	672	...	39,460	162	1	738	41,050
Sone Project	13,81,709	...	2,450	...	2,816	909	1,313	18,587	7,837	12	34,883	14,50,516
TOTAL	18,14,189	...	2,897	...	8,768	2,689	1,313	1,97,135	13,250	13	81,054	21,21,308
United Provinces of Agra and Oudh.												
Ganges Canal	33,49,862	35,246	2,841	2,500	65,517	...	44,107	6,137	1,561	3,069	12,714	35,23,554
Lower Ganges Canal	20,09,324	1,88,334	5,358	(b) 1,103	37,309	...	5,410	5,783	1,631	2,644	25,301	22,82,197
Agra Canal	7,16,154	1,25,567	1,700	...	27,277	...	3,914	4,192	252	421	1,456	8,80,933
Eastern Jumna Canal	12,94,586	5,600	88	1,037	41,050	...	9,073	...	69	807	1,547	13,53,857
Fatehpur Branch, Lower Ganges Canal	1,31,077	...	122	...	3,616	...	...	...	...	310	61	1,35,186
TOTAL	75,01,003	(a) 3,54,747	10,109	4,640	1,74,769	...	62,504	16,112	3,513	7,251	41,079	81,75,727
Deduct—Imperial share in terms of Provincial Contract	*23,76,555*	*1,77,374*	...	...	...	...	...	...	...	...	...	*25,53,929*
	51,24,448	1,77,373	10,109	4,640	1,74,769	...	62,504	16,112	3,513	7,251	41,079	56,21,798
Total Provincial	69,38,637	1,77,373	13,006	4,640	1,83,537	2,689	63,817	2,13,247	16,763	7,264	1,22,133	77,43,106
GRAND TOTAL	2,45,34,286	11,05 651	75,757	1,36,672	2,85,007	92,593	2,69,179	4,39,790	49,147	21,678	2,34,259	2,72,44,019
											Grand Total converted into £ at R15=£1 ... £	1,816,268

(a) Recoveries by the Civil Department.

(b) Includes R1,088 for water supplied to Military Department.

No. 62.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the YEAR 1902-1903.

	Imperial.							Provincial.			Grand Total.
	Burma.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier.	Madras.	Bombay.	Total.	Bengal.	United Provinces of Agra and Oudh.	Toatl.	
Working Expenses and Maintenance:		R	R	R	R	R	R	R	R	R	R
Extensions and Improvements	...	23,707	3,81,360	153	1,12,631	89,993	6,07,844	42,910	3,46,850	3,89,760	9,97,604
Maintenance and Repairs	24,756	41,455	20,57,688	16,649	6,18,569	6,05,941	33,65,058	3,36,775	12,57,515	15,94,290	49,59,348
Establishment	5,556	55,890	20,36,902	62,515	6,18,361	1,87,308	29,66,532	6,30,589	(d) 14,25,404	20,55,993	50,22,525
Tools and Plant	...	1,724	57,681	744	1,21,466	16,836	1,98,451	51,129	28,262	79,391	2,77,842
Refunds of Revenue	...	116	(c) 41,955	50	1,916	1,009	45,046	6,952	9,841	16,793	61,839
TOTAL	30,312	1,22,892	45,75,586	80,111	14,72,943	9,01,087	71,82,931	10,68,355	30,67,872	41,36,227	1,13,19,158
										Total converted into £at R15=£1 . £	754,610

(c) Includes R2,927 on account of Refund of Owners' Rates.

(d) Includes R21,883, Outlay by Civil Officers.

No. 62A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1902-1903.

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.												
Burma.												
Mandalay Canal	...	24,756	5,556	...	...	30,312	...	24,756	5,556	...	...	30,312
United Provinces of Agra and Oudh.												
Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	23,707	41,455	55,890	1,724	116	1,22,892	85,286	5,68,236	9,68,651	26,097	5,863	16,54,133
TOTAL	23,707	41,455	55,890	1,724	116	1,22,892	3,84,319	5,68,236	10,46,345	37,350	5,863	20,42,113
Punjab.												
Western Jumna Canal, including Sirsa Branch	55,344	3,42,573	4,00,230	8,069	(a)11,754	8,17,970	9,59,925	1,18,18,097	1,12,39,316	2,58,731	1,80,530	2,44,56,599
Bari Doab Canal	1,00,207	4,67,209	3,61,597	12,758	23,099	9,64,870	11,69,578	1,02,40,066	1,04,46,016	2,50,337	1,12,154	2,22,18,151
Sirhind Canal	57,492	3,79,719	3,85,578	10,815	1,458	8,35,062	8,10,066	49,01,713	50,12,118	95,147	34,050	1,08,53,094
Upper Sutlej Inundation Canal	50,851	2,04,607	1,03,641	6,218	329	3,65,646	3,28,861	33,95,778	26,06,092	44,403	7,708	63,82,842
Chenab Canal	91,949	5,21,423	6,81,461	15,698	(b)5,315	13,15,846	5,09,033	36,68,463	42,14,276	1,00,385	32,122	85,24,279
Sidhnai Canal	22,815	58,560	51,354	1,049	...	1,33,778	1,83,022	8,33,464	6,57,124	28,372	268	17,02,250
Jhelum Canal	2,702	83,597	53,041	3,074	...	1,42,414	2,702	88,958	66,109	4,691	...	1,62,460
TOTAL	3,81,360	20,57,688	20,36,902	57,681	41,955	45,75,586	39,63,187	3,49,46,539	3,42,41,051	7,82,066	3,66,832	7,42,99,675
North-West Frontier.												
Swat River Canal	153	16,649	62,515	744	50	80,111	58,066	5,46,668	8,53,186	13,181	1,051	14,72,152
Madras.												
Godavari Delta System	28,213	2,31,688	2,40,137	70,451	158	5,70,647	6,70,942	95,98,937	65,99,362	14,61,062	14,399	1,83,44,702
Kistna Delta System	25,471	2,06,689	2,18,827	44,828	256	4,96,071	3,92,673	69,93,089	46,50,264	10,05,437	17,480	1,30,58,943
Penner River Canal	14,131	13,739	27,249	—36	8	55,091	73,684	4,65,565	5,04,609	3,546	187	10,47,591
Cauvery Delta System	13,126	—15,838	47,694	—992	58	44,048	6,54,895	—11,42,230	9,18,385	—33,041	925	3,98,934
Srivaikuntam Anicut System	—96	13,020	10,027	—78	4	22,877	63,281	3,58,728	2,53,734	2,928	274	6,78,945
Kurnool Canal	8,427	49,966	26,378	1,465	1,401	87,637	3,00,429	17,36,975	6,46,072	68,850	7,730	27,60,056
Barur Tank Project	718	2,169	1,319	...	12	4,218	10,602	29,395	16,216	25	12	56,250
Periyar Project	16,469	70,097	34,291	5,494	...	1,26,351	46,531	4,40,780	1,51,881	15,342	...	6,54,534
Rushikulya Project	6,172	47,039	12,439	334	19	66,003	26,209	3,16,231	80,064	7,491	23	4,30,018
TOTAL	1,12,631	6,18,569	6,18,361	1,21,466	1,916	14,72,943	22,39,246	1,87,97,470	1,38,20,587	25,31,640	41,030	3,74,29,973

Bombay.												
Desert Canal	3,422	88,664	6,121	1,039	...	99,246	86,823	9,81,995	2,42,133	8,253	...	13,19,204
Begari Canal	9,767	59,958	16,519	823	...	87,067	1,04,050	18,35,135	4,40,254	11,955	8	23,91,402
Eastern Nara Works	...	63,483	19,838	875	...	84,196	87,302	22,59,584	9,39,287	25,500	8,042	33,19,715
Hathmati Canal	...	5,024	1,372	35	...	6,431	2,103	1,29,524	66,040	734	2,469	2,00,870
Pravara River Works—Lakh Canal	...	2,424	—745	100	6	1,785	715	1,21,091	1,29,542	2,090	46	2,53,484
Kadva River Works	...	3,874	1,765	133	...	5,772	146	97,488	1,46,902	2,624	203	2,47,363
Krishna Canal	33	6,981	3,843	70	25	10,952	2,797	2,81,828	1,84,859	3,112	167	4,72,763
Lower Panjhra River Works	1,169	1,666	3,768	100	...	6,703	4,828	84,358	63,782	1,556	3,666	1,58,190
Ekruk Tank	1,787	5,353	3,924	124	106	11,294	41,501	2,46,847	1,82,146	3,106	1,074	4,74,674
Mutha Canals	56,010	24,377	34,598	6,816	852	1,22,653	68,832	9,82,477	6,64,964	60,264	18,831	17,95,368
Unharwah Canal	1,793	27,007	1,046	269	...	30,115	89,256	2,97,081	49,192	2,704	...	4,38,233
Jamrao Canal	1,441	1,54,876	57,943	4,026	...	2,18,286	1,441	3,21,622	1,06,798	6,024	...	4,35,885
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Mhaswad Tank	...	8,747	4,783	97	...	13,627	17,358	1,31,778	99,057	1,351	5	2,49,549
Nira Canal	...	23,017	19,054	1,500	20	43,591	658	3,67,316	3,12,236	12,249	987	6,93,446
Mahiwâh	14,571	30,485	—6,574	375	...	38,857	14,571	40,279	—7,193	375	...	48,032
Dad Canal	...	99,613	19,803	454	...	1,19,870	...	1,35,567	28,302	454	...	1,64,323
Shetphal Tank	...	392	250	...	...	642	...	392	250	...	...	642
TOTAL	89,993	6,05,941	1,87,308	16,836	1,009	9,01,087	5,22,776	83,24,895	36,56,144	1,42,720	35,575	1,26,82,110
Total Imperial	6,07,844	33,65,058	29,66,532	1,98,451	45,046	71,82,931	71,67,594	6,32,08,564	5,36,22,869	35,06,957	4,50,351	12,79,56,335
Provincial.												
Bengal.												
Orissa Project	15,245	1,18,341	2,10,829	15,273	1,744	3,61,432	1,54,462	62,35,283	47,21,022	5,17,117	19,790	(d) 1,16,47,674
Midnapore Canal	10,916	54,177	60,016	18,941	472	1,44,522	1,30,055	34,92,486	19,27,014	7,41,617	12,720	63,03,892
Tidal Canal	...	19,399	11,286	4,000	...	34,685	29,845	7,80,257	3,44,941	89,753	2,929	12,47,725
Sone Project	16,749	1,44,858	3,48,458	12,915	4,736	5,27,716	1,89,886	63,07,405	77,93,497	5,05,634	1,61,193	1,49,57,615
TOTAL	42,910	3,36,775	6,30,589	51,129	6,952	10,68,355	5,04,248	1,68,15,431	1,47,86,474	18,54,121	1,96,632	3,41,56,906
United Provinces of Agra and Oudh.												
Ganges Canal	1,08,967	4,31,412	5,63,544	15,089	1,912	11,20,924	23,82,232	1,50,66,639	1,88,92,362	6,33,866	89,991	3,70,65,090
Lower Ganges Canal	76,484	4,80,595	4,87,889	9,655	2,101	10,56,724	16,44,007	90,32,627	1,10,89,115	2,29,277	52,940	2,20,47,966
Fatehpur Branch, Lower Ganges Canal	7,527	43,625	68,211	—625	2,841	1,21,579	20,817	1,27,886	2,49,063	2,524	3,445	4,03,735
Agra Canal	24,418	93,871	1,28,706	4,269	1,572	2,52,836	5,32,548	26,78,903	30,05,134	91,838	62,682	63,71,105
Eastern Jumna Canal	1,29,454	2,08,012	1,77,054	—126	1,415	5,15,809	8,40,788	48,28,927	62,96,395	83,174	34,243	1,20,83,527
TOTAL	3,46,850	12,57,515	(c) 14,25,404	28,262	9,841	30,67,872	54,20,392	3,17,34,982	3,95,32,069	10,40,679	2,43,301	7,79,71,423
Total Provincial	3,89,760	15,94,290	20,55,993	79,391	16,793	41,36,227	59,24,640	4,85,50,413	5,43,18,543	28,94,800	4,39,933	11,21,28,329
GRAND TOTAL	9,97,604	49,59,348	50,22,525	2,77,842	61,839	1,13,19,158	1,30,92,234	11,17,58,977	10,79,41,412	64,01,757	8,90,284	24,00,84,664
Grand Total converted into £ at R15=£1					£	754,610					£	16,005,644

(a) Includes R2,919 on account of refund of Owners' Rates. (b) Includes R8 on account refund of Owner's Rates. (c) Includes R21,883 Outlay by Civil Officers. (d) Excludes R6,945 Outlay in England.

No. 63.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1902-1903. (For details, *see* pages 126, 232, 233 and 234.)	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. To end of 1902-1903. (For details, *see* pages 126, 232, 233 and 234.)	REVENUE. Direct Receipts, Water-rates, etc. (For details, *see* pages 146 and 147.)	REVENUE. Irrigation Land Revenue collected in the Civil Department.
		₹	₹	₹	₹	₹
Central Provinces.						
Khairbanda Tank	1	1,77,234	24,844	24,844	...	...
Burma.						
Mandalay Canal	2	46,06,719	6,15,510	46,05,010	17,803	7,056
Shwebo Canal	3	46,28,060	10,75,839	19,79,298	...	...
		92,34,779	16,91,349	65,84,308	17,803	7,056
Bengal.						
Orissa Project	4	2,59,30,652	36,332	2,59,30,652	4,05,592	...
Midnapore Canal	5	82,92,597	2,309	82,92,597	2,24,150	...
Tidal Canal	6	25,51,641	...	25,51,641	41,050	...
Sone Project	7	2,58,22,551	—1,618	2,58,22,551	14,50,516	...
Dhaka Canal	8	2,85,471	83,572	1,95,699	...	...
Tribeni "	9	39,09,752	2,86,993	6,14,773	...	...
TOTAL		6,67,92,664	4,07,588	6,34,07,913	21,21,308	...
United Provinces of Agra and Oudh.						
Ganges Canal	10	2,86,25,238	2,11,446	2,86,25,238	35,23,554	8,72,442
Lower Ganges Canal	11	3,38,13,235	29,406	3,38,13,235	22,82,197	2,09,586
Agra Canal	12	92,10,423	2,18,575	92,10,423	8,80,933	...
Eastern Jumna Canal	13	40,15,539	1,72,946	40,15,539	13,53,857	2,53,952
Fatehpur Branch, Lower Ganges Canal	14	34,20,000	83,278	31,92,832	1,35,186	...
Betwa Canal	15	43,19,004	30,964	43,19,004	1,06,859	...
TOTAL		8,34,03,439	7,46,615	8,31,76,271	82,82,586	13,35,980
Punjab.						
Western Jumna Canal, including Sirsa Branch	16	1,64,51,573	29,482	1,64,51,573	23,61,573	...
Bári Doáb Canal	17	1,88,84,110	4,26,738	1,88,84,110	32,97,204	2,38,756
Sirhind Canal	18	2,34,56,182	1,63,347	2,34,56,182	27,82,581	...
Chenab Canal	19	2,68,43,451	9,32,003	2,68,43,451	62,03,439	10,56,041
Upper Sutlej Inundation Canal	20	16,03,770	86,868	16,03,770	3,24,794	1,62,329
Sidhnai Canal	21	12,51,942	11,842	12,51,942	1,56,804	35,218
Jhelum Canal	22	1,21,69,085	19,58,103	1,12,23,886	24,104	13,706
TOTAL		10,06,60,113	36,08,383	9,97,14,914	1,51,50,499	15,06,050
North-West Frontier Province.						
Swat River Canal	23	40,18,769	28,471	40,18,769	4,82,394	47,284
Madras.						
Godávári Delta System	24	1,14,51,795	61,593	1,14,51,795	1,04,532	31,24,436
Kistna Delta System	25	1,34,46,786	3,73,833	1,34,46,786	78,578	28,68,141
Pennér Anicut System	26	52,90,199	1,65,301	52,90,199	1,938	3,90,110
Cauvery Delta System	27	29,17,134	1,05,695	29,17,134	3,315	9,69,866
Sriváikuntam Anicut System	28	13,99,097	3,529	13,99,097	1,379	1,21,107
Kurnool Cuddapah Canal	29	2,17,52,542	21,087	2,17,52,542	1,94,703	10,114
Barur Tank Project	30	4,08,234	37	4,08,234	163	10,958
Periyar Project	31	86,84,981	85,060	86,84,981	2,168	4,79,618
Rushikulya Project	32	44,96,818	57,697	44,96,818	2,811	99,802
TOTAL		6,98,47,586	8,73,832	6,98,47,586	3,89,587	80,74,152
Bombay.						
Desert Canal	33	25,16,968	2,94,076	25,16,968	53,023	1,50,885
Bégari Canal	34	16,57,544	...	16,57,544	44,956	3,34,689
Eastern Nara Works	35	61,80,717	1,16,359	61,80,717	26,578	5,26,433
Hathmati Canal	36	4,90,925	...	4,90,925	516	...
Pravara River Works—Lakh Canal	37	3,52,446	...	3,52,446	637	147
Kádvá River Works	38	7,65,876	23,541	7,65,876	7,673	594
Krishna Canal	39	8,18,545	...	8,18,545	45,053	...
Lower Panjhra River Works	40	4,45,382	...	4,45,382	9,385	6,551
Ekruk Tank	41	12,28,117	...	12,28,117	19,461	...
Mutha Canals	42	65,87,042	1,08,922	65,87,042	2,98,645	42
Unharwáh Canal	43	6,32,871	4,034	6,32,871	205	1,12,391
Jamrao Canal	44	80,92,612	2,86,692	80,92,612	43,686	5,14,027
Dad Canal	45	24,31,343	2,20,492	20,67,853	1,890	1,00,772
Nasrat Canal	46	16,15,319	4,73,272	11,80,864	...	...
Naulakhi Canal	47	12,17,935	...	150	...	...
Mahiwah Canal	48	9,36,435	3,04,536	9,36,435	605	18,654
Gokak Canal—First Section	49	4,00,939	...	4,00,939	...	...
Mhaswad Tank	50	19,98,362	5,231	19,98,362	15,070	...
Nira Canal	51	53,60,541	2,499	53,60,541	2,31,616	...
Chankapur Tank	52	7,01,544	326	1,05,580	...	...
Maladevi Tank	53	9,14,975	56,613	3,16,089	...	...
Shetphal Tank (Nira Canal)	54	7,04,442	1,28,570	6,51,195	843	...
TOTAL		4,60,50,880	20,25,163	4,27,87,053	7,99,842	17,65,185
GRAND TOTAL		38,01,85,464	94,06,245	36,95,61,658	2,72,44,019	1,27,35,707
Grand Total converted into £ at ₹15=£1 £		25,345,698	627,083	24,637,444	1,816,268	8,49,047

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1902-1903.

During 1902-1903.		Working Expenses, 1902-1903 (for details, *see* pages 148 and 149).	Excluding Interest.				Simple Interest at 4 per cent. on Capital Outlay, to the 31st March 1900 plus 3¾ per cent. on Outlay after that date.	Including Interest.				No. of Items.
					Rate per cent.					Rate per cent.		
Less collection charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
R	R	R	R	R			R	R	R			
...	...	...	...	...	...	...	466	...	466	...	1·88	1
2,437	22,422	30,312	...	7,890	...	·17	1,67,753	...	1,75,643	...	3·81	2
...	...	...	...	...	...	...	54,052	...	54,052	...	2·73	3
2,437	22,422	30,312	...	7,890	...	·12	2,21,805	...	2,29,695	...	3·49	
...	4,05,592	3,61,432	44,160	...	·17	...	10,36,286	...	9,92,126	...	3·83	4
...	2,24,150	1,44,522	79,628	...	·96	...	3,31,651	...	2,52,023	...	3·04	5
...	41,050	34,085	0,365	...	·25	...	1,02,066	...	95,701	...	3·75	6
...	14,50,516	5,27,716	9,22,800	...	3·58	...	10,32,963	...	1,10,163	...	·43	7
...	...	...	...	...	...	...	5,772	...	5,772	...	2·95	8
...	...	...	...	...	...	...	17,673	...	17,673	...	2·87	6
...	21,21,308	10,68,355	10,52,953	...	1·66	..	25,26,411	...	14,73,458	...	2·33	
...	43,95,996	11,20,924	32,75,072	...	11·44	...	11,40,234	21,34,838	...	7·46	...	10
...	24,91,783	10,56,724	14,35,059	...	4·24	...	13,51,575	83,484	...	·24	...	11
...	8,80,933	2,52,836	6,28,097	...	6·82	...	3,63,496	2,64,601	...	2·87	...	12
...	16,07,809	5,15,809	10,92,000	...	27·19	...	1,56,518	9,35,482	...	23·29	...	13
...	1,35,186	1,21,579	13,607	...	·43	...	1,25,609	...	1,12,002	...	3·51	14
...	1,06,859	1,22,892	...	16,033	...	·37	1,71,760	...	1,87,799	...	4·35	15
...	96,18,566	31,90,764	64,27,802	...	7·74	...	33,09,198	31,18,604	...	3·75	...	
...	23,61,573	8,17,970	15,43,603	...	9·33	...	6,57,089	8,86,514	...	5·52	...	16
...	35,35,900	9,64,870	25,71,090	...	13·61	...	7,44,190	18,26,900	...	9·67	...	17
...	27,82,581	8,35,062	19,47,519	...	8·30	...	9,34,454	10,13,065	...	4·32	...	18
...	72,59,480	13,15,846	59,43,634	...	22·14	...	10,50,574	48,93,060	...	18·23	...	19
...	4,87,123	3,65,646	1,21,477	...	7·57	...	62,185	59,292	...	3·70	...	20
...	1,92,022	1,33,778	58,244	...	4·65	...	49,731	8,513	...	·68	...	21
...	37,810	1,42,414	...	1,04,604	...	·93	3,92,726	...	4,97,330	...	4·43	22
...	1,66,56,549	45,75,580	1,20,80,963	...	12·12	...	38,90,949	81,90,014	...	8·21	...	
...	5,29,678	80,111	4,49,567	...	11·18	...	1,60,127	2,89,440	...	7·20	...	23
1,56,174	30,72,794	5,70,647	25,02,147	...	21·84	...	4,56,350	20,45,797	...	17·86	...	24
1,42,691	28,04,028	4,96,071	23,07,957	...	17·16	...	5,28,973	17,78,984	...	13·23	...	25
19,192	3,72,856	55,091	3,17,765	...	6·00	...	2,07,520	1,10,245	...	2·08	...	26
48,493	9,24,688	44,048	8,80,640	...	30·18	...	1,12,790	7,67,850	...	26·32	...	27
6,055	1,16,431	22,877	93,554	...	6·69	...	55,857	37,697	...	2·69	...	28
506	2,04,311	87,637	1,16,674	...	·54	...	8,69,635	...	7,52,961	...	3·46	29
546	10,575	4,218	6,357	...	1·56	...	16,314	...	9,957	...	2·44	30
23,047	4,58,739	1,26,351	3,32,388	...	3·83	...	3,45,362	...	12,974	...	·15	31
4,970	97,643	66,003	31,040	...	·70	...	1,78,427	...	1,46,787	...	3·26	32
4,01,674	80,62,065	14,72,943	65,89,122	...	9·43	...	27,71,228	38,17,894	...	5·47	...	
8,996	1,94,912	99,246	95,666	...	3·80	...	92,463	3,203	...	·13	...	33
19,957	3,59,688	87,067	2,72,621	...	10·45	...	60,302	2,06,319	...	12·45	...	34
32,786	5,20,225	84,196	4,36,029	...	7·05	...	2,44,777	1,91,252	...	3·09	...	35
3	513	6,431	...	5,918	...	1·21	19,037	...	25,555	...	5·21	36
40	744	1,785	...	1,041	...	·30	14,098	...	15,139	...	4·30	37
355	7,912	5,772	2,140	...	·28	...	30,082	...	27,942	...	3·64	38
1,558	43,495	10,952	32,543	...	3·97	...	32,742	...	199	...	·02	39
1,487	14,449	6,703	7,746	...	1·74	...	17,815	...	10,069	...	2·26	40
361	19,100	11,294	7,806	...	·63	...	49,125	...	41,319	...	3·37	41
8,105	2,90,582	1,22,653	1,67,929	...	2·55	...	2,61,037	...	93,108	...	1·41	42
6,598	1,05,998	30,115	75,883	...	11·99	...	25,182	50,701	...	8·01	...	43
16,335	5,41,378	2,18,286	3,23,092	...	3·99	...	3,14,346	8,746	...	·18	...	44
6,112	96,550	1,19,870	...	23,320	...	1·13	75,821	...	99,141	...	4·80	45
...	...	...	...	...	...	...	35,469	...	35,469	...	3·00	46
...	...	...	...	...	...	...	6	...	6	...	4·00	47
1,097	18,162	38,857	...	20,695	...	2·21	29,406	...	50,101	...	5·36	48
...	...	...	...	...	...	...	16,038	...	16,038	...	4·00	49
415	14,655	13,627	1,028	...	·05	...	79,808	...	78,780	...	3·94	50
11,465	2,20,151	43,591	1,76,560	...	3·30	...	2,14,362	...	37,802	...	·71	51
...	...	...	...	...	...	...	4,183	...	4,183	...	3·96	52
...	...	...	...	...	...	...	11,130	...	11,130	...	3·52	53
37	806	642	164	...	·03	...	22,554	...	22,390	...	3·44	54
1,15,707	24,49,320	9,01,087	15,48,233	...	3·62	...	16,56,383	...	1,08,150	·25	...	
5,19,818	3,94,59,908	1,13,19,158	2,81,40,750	..	7·61	...	1,45,36,567	1,36,04,183	...	3·68	...	
34,654	2,630,661	754,610	1,876,051	...	7·61	...	969,105	906,946	...	3·68	...	

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1902-1903.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.												
Tanks in Todghur Sub-Collectorate	2,830	...	...	...	...	...	...	...	52	...	78	2,960
„ Ajmere „	4,598	...	...	...	...	18	...	...	12	439	1,288	6,366
„ Beawar „	2,665	...	...	...	...	...	...	...	83	...	520	3,268
TOTAL	10,093	...	...	...	...	18	...	...	147	450	1,886	12,594
Baluchistan.												
Shebo Canal	7,967	...	...	...	...	92	...	...	53	103	...	8,215
Khusdil Khan Reservoir	...	...	...	...	...	55	...	...	23	19	...	97
TOTAL	7,967	...	...	...	...	147	...	...	76	122	...	8,312
Punjab.												
Indus Inundation Canals	1,04,523	...	32	...	1,397	55	...	...	...	969	282	1,07,258
Shahpur Canal	85,007	...	...	...	53	...	...	...	...	15	...	85,075
Ghaggar Canal	...	...	...	...	...	...	...	...	22	...	...	22
TOTAL	1,89,530	...	32	...	1,450	55	...	...	22	984	282	1,92,355
North-West Frontier.												
Cabul River Canal	(a) 1,21,230	...	...	...	...	...	(a) 24,768	...	...	...	(a) 93	(a) 1,46,091
Bombay. Sind.												
Sukkur Canal	1,787	...	...	...	196	704	...	...	68	...	900	3,655
Ghar Canal	3,749	...	...	...	286	3,346	...	...	359	227	7,030	14,997
Mehrabwah Canal	2	...	...	...	...	...	...	...	...	...	100	102
Alibhar Kacheri Canal	661	...	...	...	...	43	...	...	...	...	100	804
Marak Great Canal	3,137	...	...	...	...	144	...	...	...	121	143	3,545
Surfrazwah Canal	1,000	...	...	...	...	125	...	...	...	...	50	1,175
Fuleli Canal	33,975	...	65	...	141	4,392	...	6,227	48	986	3,137	48,971

Deccan and Gujarat.												
Khari Cut	118	...	...	...	103	110	...	...	...	...	591	922
Hartala Tank	16	...	...	...	...	20	...	...	...	...	297	333
Mhasva Tank	756	...	...	...	39	73	...	...	...	...	132	1,000
Jamda Canals	3,285	...	9	...	707	256	...	...	20	...	101	4,378
Pravara River Works—Ojhar Canal	3,892	...	...	...	47	197	...	...	...	2	1,255	5,393
Bhatodi Tank	308	...	...	...	45	31	...	...	4	4	371	763
Matoba Tank	15,959	...	...	...	...	23	...	...	...	...	...	15,982
Kasurdi Tank	392	...	...	...	...	8	...	...	...	...	235	635
Shirsuphal Tank	1,607	...	...	...	...	55	...	...	...	...	...	1,662
Bhadalvadi Tank	928	...	...	...	66	8	...	...	...	...	...	1,002
Koregaon Tank	372	...	...	...	...	18	...	...	...	...	...	390
Ashti Tank	3,833	...	...	...	21	460	...	...	18	...	786	5,118
Revari Canal	3,138	...	...	...	...	28	...	...	29	...	...	3,195
Upper Man River Works	31	...	...	...	...	312	...	...	30	...	...	373
Yerla River Irrigation Works	8,182	...	...	...	...	522	...	...	...	...	...	8,704
Chikhli Canal	301	...	...	...	...	304	...	...	...	...	...	605
Maini Tank	3,187	...	...	...	...	61	...	...	...	...	...	3,248
Muchkundi Tank	9	...	60	...	45	45	...	...	...	...	...	159
Dambal Tank	179	...	...	...	...	261	...	...	...	...	...	440
Medleri Tank	670	...	...	...	...	9	...	...	...	...	...	679
Madag Tank	1,365	...	...	...	15	115	...	...	...	...	...	1,495
Asundi Tank	985	...	...	...	...	89	...	...	...	...	...	1,074
Parsul Tank	2,081	...	...	...	...	...	...	...	...	...	6	2,087
Mavinkop	...	...	...	...	...	...	...	...	...	...	5	5
TOTAL	95,905	...	134	...	1,711	11,759	...	6,227	576	1,340	15,239	1,32,891
Carried forward	4,24,725	...	166	...	3,161	11,979	24,768	6,227	821	2,896	17,500	4,92,243

(a) Recoveries in the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1902-1903—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*												
Imperial—*continued.*												
Brought forward	R 4,24,725	R ...	R 166	R ...	R 3,161	R 11,979	R 24,768	R 6,227	R 821	R 2,896	R 17,500	R 4,92,243
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh Canals	14,733	...	11	...	...	...	...	...	...	804	6	15,554
Lower Sutlej Inundation Canals	16,038	...	...	...	18	4	...	...	180	179	213	16,632
Chenab Inundation Canals	1,31,272	...	612	...	3,853	100	...	...	...	15	487	1,36,339
TOTAL	1,62,043	...	623	...	3,871	104	...	...	180	998	706	1,68,525
Bombay.												
Sind.												
Shikarpur Canals	5,127	...	...	...	23	2,480	...	...	496	...	2,085	10,211
Hyderabad Canals	13,213	...	...	...	205	1,210	...	...	...	190	1,774	16,592
Fuleli Canals	484	...	...	...	...	198	...	...	...	...	130	812
Karachi Canals	3,230	...	...	...	160	1,851	...	...	13	...	4,216	9,470
Western Nara Canal	8,400	...	...	...	584	1,450	...	...	3	124	11,076	21,637
Deccan and Gujarat.												
Ahmedabad Collectorate	...	...	...	...	...	18	...	...	...	...	...	18
Irrigation Works, Kaira Collectorate	...	...	...	...	...	...	...	...	...	...	2	2
" " Nasik Collectorate	604	...	...	...	...	2	...	...	...	...	1	607
" " Surat Collectorate	...	...	...	...	...	488	...	...	...	...	...	488
" " Khandesh Collectorate	8,545	...	...	...	...	...	...	...	...	...	29	8,574
" " Poona District	468	...	...	...	...	...	...	...	...	...	...	468
" " Dharwar District	550	...	...	...	...	1,651	...	...	...	...	16	2,217
" " Nasik District	...	...	...	...	...	...	...	...	...	...	6	6
" " Belgaum District	...	...	...	...	...	20	...	...	...	...	19	39
" " Ahmednagar District	...	...	...	...	...	...	...	...	...	...	39	39
" " Bijapur "	...	...	...	...	...	...	...	...	...	...	70	70
" " Kanara "	...	...	...	...	...	...	...	...	...	...	48	48
TOTAL	40,621	...	...	...	972	9,368	...	...	512	314	19,511	71,298
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Rangoi Canal	22	...	...	...	...	...	...	...	...	...	...	22
North-West Frontier Province.												
Peshawar Canal	...	...	...	...	...	...	...	...	...	...	(a) 6,790	6,790
Kohat "	...	...	...	...	...	...	...	...	...	...	(a) 874	874
TOTAL	...	...	...	...	...	...	...	...	...	...	7,664	7,664
Total Imperial	6,27,411	...	789	...	8,004	21,451	24,768	6,227	1,513	4,208	45,381	7,39,752

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Calcutta and Eastern Canals	...	...	1,384	...	5	110	...	3,63,297	2,526	...	9,587	3,76,909
Orissa Coast Canal	...	...	...	...	...	250	...	30,677	795	...	2,945	34,667
Sarun Project	...	...	...	...	10	597	...	...	...	...	67	674
TOTAL	...	...	1,384	...	15	957	...	3,93,974	3,321	...	12,599	4,12,250
United Provinces of Agra and Oudh.												
Dún Canals	58,703	4,458	1,958	409	714	...	21,784	...	..	13	149	88,188
Rohilkhand Canals	97,907	3,726	97	...	3,520	...	1,971	...	...	164	28	1,07,413
Bijnor Canals	28,344	3,088	8	...	1,646	...	...	...	...	80	...	33,166
Bundelkhand Irrigation Works { Jhansi Lakes	2,526	...	...	...	112	...	...	...	...	...	694	3,332
Bundelkhand Irrigation Works { Hamirpur Lakes	2,856	...	...	...	99	...	...	...	...	...	403	3,358
TOTAL	1,90,336	(a) 11,272	2,063	409	6,091	...	23,755	...	...	257	1,274	2,35,457
Madras.												
Kalingaroyen Channel	...	...	...	...	...	142	...	...	1	...	417	560
Ganjam Minor River System	...	450	...	...	93	342	...	...	...	...	61	946
Vallur Anicut System	...	...	...	...	25	32	...	...	...	...	...	57
Chambrambakam Tank	...	...	...	...	...	177	...	...	...	...	...	177
Madras Water-supply and Irrigation Extension Project	...	...	...	23,969	...	97	...	...	4	...	...	24,070
Arkenkota Channel	...	...	...	...	...	1	...	...	...	...	10	11
Buckingham Canal	...	...	...	...	...	1,079	...	70,226	75	35	190	71,605
Vdearanniyam Canal	...	...	...	...	10	...	...	960	...	76	1	1,047
Palar Anicut System	...	...	...	...	...	681	...	...	1	...	...	682
Poiney do.	...	...	...	...	...	181	...	...	...	...	...	181
Pelandorai do.	...	...	...	...	32	120	...	...	...	1	...	153
Cheyar do.	...	...	...	...	...	178	...	...	...	...	...	178
Shatiatope do.	...	...	...	...	194	37	...	...	...	...	...	231
Mehamattur do.	...	...	...	...	20	34	...	...	...	...	...	54
Tirukkoyilúr do.	...	...	...	...	433	144	...	...	17	...	...	594
Lower Coleroon do.	...	...	...	...	1,047	594	...	...	26	...	12	1,679
Maradur do.	...	...	...	...	...	243	...	...	...	...	2	245
Thadapalli Channel	...	...	...	...	...	118	...	...	1	...	945	1,064
Vriddhachalam Anicut System	...	...	...	...	42	...	...	...	...	...	...	42
Nandiyar Channel Extension	...	...	...	...	19	47	...	...	...	...	...	66
Muniyar Project	...	...	...	...	24	19	...	...	...	...	...	43
Sagileru	...	...	...	...	...	7	...	...	...	...	...	7
Cumbum Tank	...	...	...	...	...	3	...	...	...	...	...	3
TOTAL	...	450	...	23,969	1,939	4,276	...	71,186	125	112	1,638	1,03,695
Carried forward { Provincial	1,90,336	11,722	3,447	24,378	8,045	5,233	23,755	4,65,160	3,446	369	15,511	7,51,402
Carried forward { Imperial	6,27,411	...	789	...	8,004	21,451	24,768	6,227	1,513	4,208	45,381	7,39,752

(a) Recoveries by the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS during the Year 1902-1903—*concluded.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward . Imperial .	6,27,411	...	789	...	8,004	21,451	24,768	6,227	1,513	4,208	45,381	7,39,752
Brought forward . Provincial .	1,90,336	11,722	3,447	24,378	8,045	5,233	23,755	4,65,160	3,446	369	15,511	7,51,402
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works . . .	26,506	...	302	...	354	131	14,313	...	79	...	899	42,584
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Mandalay District	...	...	...	...	...	...	...	...	...	...	460	460
Kyaukse "	...	...	238	...	...	...	...	...	1,099	...	...	1,337
Meiktila "	...	...	55	...	...	...	...	...	249	...	...	304
Minbu "	...	...	...	...	...	...	...	...	413	...	...	413
Yamethin "	...	...	714	...	...	...	...	...	62	...	322	1,098
Pegu "	...	...	...	...	...	...	...	1,13,928	541	...	4,803	1,19,272
Thatôn "	...	...	...	...	...	...	...	...	28	...	132	160
TOTAL .	...	...	1,007	...	...	...	...	1,13,928	2,392	...	5,717	1,23,044
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	90,783	...	...	289	91,072
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	5,200	...	...	...	5,200
TOTAL .	...	...	...	...	...	...	...	95,983	...	...	289	96,272
Punjab.												
Shahpur Canal	44,476	...	206	...	335	110	...	...	...	10	...	45,137
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal . Eden Canal	23,574	...	175	...	...	55	...	...	57	...	669	24,530
Bengal . Madhuban Canal	...	...	...	...	8	10	...	...	...	...	188	206
Punjab	...	...	...	...	..	...	...	...	...	...	(a)814	814
Madras	(a)2,095	(a)201	7,500	94	376	4,190	...	378	17	(b)1,269	(c)5,172	21,292
Central Provinces	...	...	...	...	...	...	...	...	...	...	2	2
TOTAL .	25,669	201	7,675	94	384	4,255	...	378	74	1,269	6,845	46,844
Total Provincial .	2,86,987	11,923	12,637	24,472	9,118	9,729	38,068	6,75,449	5,991	1,648	29,261	11,05,283

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)18,106	18,106
Punjab	...	...	...	...	...	...	...	...	...	...	(a)36,333	36,333
North-West Frontier	...	...	...	...	...	...	...	...	...	...	(a)12,142	12,142
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	66,581	66,581
Total Irrigation and Navigation	9,14,398	11,923	13,426	24,472	17,122	31,180	62,836	6,81,676	7,504	5,856	1,41,223	19,11,616
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	699	...	46	745
Bombay.—Sind	83	...	...	...	56	340	...	...	10	...	832	1,321
Bombay.—Deccan and Gujarat	2	...	...	...	76	239	...	...	2	...	402	721
TOTAL	85	...	...	...	132	579	...	...	12	...	1,234	2,042
Total Imperial	85	...	...	...	132	579	...	...	711	...	1,280	2,787
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma.—Irrawaddy Embankments	...	...	...	...	1,064	...	...	...	132	...	523	1,719
Burma.—Thongwa Island Embankments	...	...	...	...	12	...	...	...	...	...	27	39
TOTAL	...	...	...	...	1,076	...	...	...	132	...	550	1,758
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.—Maubin Embankment	...	...	...	...	1,146	...	...	...	2	...	232	1,380
Burma.—Sittang do.	...	...	...	...	...	...	...	...	1	...	...	1
TOTAL	...	...	...	...	1,146	...	...	...	3	...	232	1,381
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	8,557	...	...	3,369	...	(d)1,16,264	1,28,190
Madras	...	...	...	...	16,342	12,061	...	8	6	1	785	29,203
	...	...	...	...	16,342	20,618	...	8	3,375	1	1,17,049	1,57,393
Total Provincial	...	...	...	...	18,564	20,618	...	8	3,510	1	1,17,831	1,60,532
Total Agricultural	85	...	...	...	18,696	21,197	...	8	4,221	1	1,19,111	1,63,319
GRAND TOTAL	9,14,483	11,923	13,426	24,472	35,818	52,377	62,836	6,81,684	11,725	5,857	2,60,334	20,74,935
Grand Total converted into £ at R15 = £1												£ 138,329

(a) Recoveries by the Civil Department.
(b) Includes R 1,253, recoveries by the Civil Department.
(c) Includes R2,563 recoveries by the Civil Department.
(d) Includes R1,12,817 do. do.

No. 64A.—Summary of Receipts from Minor Works and Navigation during the Year 1902-1903.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	R	R	R	R	R	R	R	R	R	R	R	R
India, General	20,906	...	...	...	20,906	...	...	...	...	...	...	20,906
Central Provinces	...	...	...	...	...	...	...	2	...	2	...	2
Burma	...	...	...	...	...	...	1,23,044	...	3,139	1,26,183	...	1,26,183
Bengal	...	...	...	...	...	4,12,250	96,272	24,736	1,28,190	6,61,448	18,106	6,79,554
U. P. of Agra and Oudh	...	...	...	...	...	2,35,457	...	...	...	2,35,457	...	2,35,457
Punjab	1,92,355	1,68,525	22	745	3,61,647	...	45,137	814	...	45,951	36,333	4,43,931
North-West Frontier	1,46,091	...	7,664	...	1,53,755	...	...	...	...	...	12,142	1,65,897
Madras	...	...	...	...	...	1,03,695	...	21,292	29,203	1,54,190	...	1,54,190
Bombay	1,32,891	71,298	...	2,042	2,06,231	42,584	...	...	...	42,584	...	2,48,815
Total	4,92,243	2,39,823	7,686	2,787	7,42,539	7,93,986	2,64,453	46,844	1,60,532	12,65,815	66,581	20,74,935
Total converted into £ at R15 = £1 . £												138,329

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1902-1903.

	Imperial.							Provincial.								Local.					Grand Total.
		India, General.																			
	Coorg.	Rajputana.	Baluchistan.	Punjab.	North West Frontier.	Bombay.	Total.	Central Provinces	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay	Total.	Burma.	Bengal.	Punjab.	Madras.	Total.	
IRRIGATION AND NAVIGATION.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital Outlay: (*See* page 162)																					
Works	...	63,781	42,510	46,996	1,423	3,13,273	4,67,983	...	...	3,40,489	1,53,652	7,188	4,57,088	3,948	9,62,365	...	..	...	...	...	14,30,348
Establishment	...	21,465	1,802	35,321	327	57,036	1,15,951	...	...	69,799	35,342	10,839	72,347	837	1,89,164	...	...	...	...	...	3,05,115
Tools and Plant	...	...	3,149	10,954	21	3,590	17,714	...	...	3,357	2,305	540	...	...	6,202	...	...	...	...	...	23,916
Suspense	...	1,188	355	350	*—16,115*	...	*—14,222*	...	...	778	*—11,760*	...	...	...	*—10,982*	...	...	...	...	...	*—25,204*
	...	86,434	47,816	93,621	*—14,344*	3,73,899	5,87,426	...	...	4,14,423	1,79,539	18,567	5,29,435	4,785	11,46,749	...	...	...	...	...	17,34,175
Less—Receipts on Capital Account	...	...	*403*	*2*	...	...	*405*	...	...	*1,200*	*2,074*	...	...	...	*3,274*	...	...	...	...	...	*3,679*
NET TOTAL	...	86,434	47,413	93,619	*—14,344*	3,73,899	5,87,021	...	...	4,13,223	1,77,465	18,567	5,29,435	4,785	11,43,475	...	...	...	...	...	17,30,496
Revenue Outlay: (*See* page 166.)																					
Works	...	95	...	72,755	...	26,597	99,447	...	...	4,036	51,681	...	49,953	141	1,05,811	...	...	...	...	...	2,05 258
Repairs	...	45,977	10,685	1,59,433	13,374	2,12,605	4,42.074	...	...	1,77,537	84,049	...	2 43,146	4,082	5,08,814	...	...	...	...	...	9 50,888
Establishment	...	16,540	6,102	1,17,489	(b)20,680	85,073	2,45,884	...	...	55.564	(a)87,734	...	75 295	3,904	2,22,497	...	...	...	...	...	4,68 381
Tools and Plant	...	533	...	2,317	171	2,435	5,456	...	..	41,033	*—96*	...	3,741	310	44,988	...	...	...	...	...	50,444
Refunds of Revenue	...	...	167	20	...	71	258	...	...	146	237	...	31	...	414	...	...	...	...	...	672
Suspense	...	...	...	1,161	...	...	1,161	...	...	...	...	...	...	...	...	...	...	...	...	...	1,161
TOTAL	...	63,145	16,954	3,53,175	34,225	3,26,781	7,94,280	...	...	2.78,316	2,23,605	...	3 72,166	8,437	8,82,524	...	...	...	...	...	16,76,804
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	1,75,908	...	2,84,425	4,60,333	...	5,53,748	...	...	2,222	...	...	5,55,970	...	...	...	...	...	10,16,303
Repairs	...	...	...	2,01,156	...	7,02,491	9,03,647	...	2,82,215	81,337	...	15,491	...	...	3,79,043	...	...	...	...	...	12,82,690
Establishment	...	...	...	1,67,584	2,500	1,69,192	3,39,276	...	1,89,115	34,170	...	18,851	...	...	2,42,136	...	...	...	...	...	5,81,412
Tools and Plant	...	...	...	4,203	...	4,135	8,338	...	33,386	1,778	...	102	...	...	35,266	...	...	...	...	...	43,604
Refunds of Revenue	...	...	...	392	...	16	408	...	...	69	...	...	...	...	69	...	...	...	...	...	477
Suspense	...	...	...	4,240	...	...	4,240	...	...	*—1,135*	...	...	...	...	*—1,135*	...	...	...	...	...	3,105
TOTAL	...	...	...	5,53,483	2,500	11,60,259	17,16,242	...	10,58,464	1,16,219	...	36,666	...	...	12,11,349	...	...	...	...	...	29,27,591
Carried forward	...	1,49,579	64 367	10,00,277	22,381	18,60,939	30,97,543	...	10,58,464	8,07,758	4,01,070	55,233	9,01,601	13,222	32,37,348	...	...	...	...	...	63,34,891

(a) Includes R 1,702 outlay by Civil Officers.
(b) " R8,180 " "

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1902-1903—*continued.*

	Imperial.							Provincial.								Local.						Grand Total.
	India, General.																					
	Coorg.	Rajputana.	Baluchistan.	Punjab.	North-West Frontier	Bombay.	Total.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total.	Burma.	Bengal.	Punjab.	North-West Frontier	Madras.	Total	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
IRRIGATION AND NAVIGATION—*contd.*																						
Brought forward	...	1,49,579	64,367	10,00,277	22,381	18,60,939	30,97,543	...	10,58,464	8,07,758	4,01,070	55,233	9,01,601	13,222	32,37,348	...	...	...	...	...	...	63,34,891
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																						
Works	...	37	9,242	9,966	885	...	20,130	66,934	28,544	5,112	...	1,598	4 44,174	...	5,46,362	1,898	...	...	...	9,232	11,130	5,77,622
Repairs	...	...	...	...	(c)...	...	...	...	71,176	29,619	...	...	16,02,767	...	17,03,562	(f) 3,891	...	...	2,102	3,564	9,557	17,13,119
Establishment	...	13	(g)8,998	2,290	13,927	...	25,228	31,955	17,237	15,607	...	(b)18,993	7,25,095	...	8,08,887	1,109	(a) 429	(a)42,649	1,146	...	45,333	8,79,448
Tools and Plant	...	...	...	149	13	...	162	...	45,877	256	...	413	32,074	...	78,620	72	...	...	...	...	72	78,854
Refunds of Revenue	...	...	...	...	...	...	...	...	...	33	...	...	822	...	855	...	...	...	61	...	61	916
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	50	18,240	12,405	14,825	...	45,520	98,889	1,62,834	50,627	...	21,004	(e)28,04,932	...	31,38,286	6,970	429	42,649	(a)3,309	12,796	66,153	32,49,959
TOTAL IRRIGATION AND NAVIGATION	...	1,49,629	82,607	10,12,682	37,206	18,60,939	31,43,063	98,889	12,21,298	8,58,385	4,01,070	76,237	37,06,533	13,222	63,75,634	6,970	429	42,649	3,309	12,796	66,153	95,84,850
AGRICULTURAL																						
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																						
Capital:																						
Works	...	...	...	...	...	...	...	...	6,727	...	...	...	...	...	6,727	...	...	...	...	...	...	6,727
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	1,514	...	...	...	...	...	1,514	...	...	...	...	...	...	1,514
Tools and Plant	...	...	...	...	...	...	...	...	99	...	...	...	...	...	99	...	...	...	...	...	...	99
TOTAL	...	...	...	...	...	...	...	...	8,340	...	...	...	...	...	8,340	...	...	...	...	...	...	8,340
Revenue Outlay: (*See* page 168.)																						
Works	...	...	...	...	...	...	...	...	17,205	...	...	...	...	...	17,205	...	...	...	...	...	...	17,205
Repairs	...	...	...	...	...	...	...	...	1,13,871	...	...	...	...	...	1,13,871	...	...	...	...	...	...	1,13,871
Establishment	...	...	...	...	...	...	...	...	28,[illegible]	...	...	...	...	...	28,920	...	...	...	...	...	...	28,920
Tools and Plant	...	...	...	...	...	...	...	...	2,367	...	...	...	...	...	2,367	...	...	...	...	...	...	2,367
TOTAL	...	...	...	...	...	...	...	...	1,62,363	...	...	...	...	...	1,62,363	...	...	...	...	...	...	1,62,363
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																						
Works	...	...	...	...	...	...	...	...	30,812	...	...	...	...	...	30,812	...	...	...	...	...	...	30,812
Repairs	...	...	...	...	...	...	...	...	64,828	...	...	...	...	...	64,828	...	...	...	...	...	...	64,828
Establishment	...	...	...	...	...	...	...	...	21,799	...	...	...	...	...	21,799	...	...	...	...	...	...	21,799
Tools and Plant	...	...	...	...	...	...	...	...	1,667	...	...	...	...	...	1,667	...	...	...	...	...	...	1,667
TOTAL	...	...	...	...	...	...	...	...	1,19,106	...	...	...	...	...	1,19,106	...	...	...	...	...	...	1,19,106

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works . .	7,890	...	...	10,071	...	3,11,396	3,29,357	...	4,879	1,03,210	22,994	...	2,99,247	...	4,30,330	...	...	...	...	...	...	7,59,687
Repairs .	1,451	...	...	1,524	...	4,34,536	4,37,511	...	10,890	3,97,416	26,330	...	4,45,143	...	8,79,779	...	...	...	...	...	...	13,17 290
Establishment .	2,149	...	...	2,524	...	2,01,267	2,05,940	...	3,382	(d) 2,35,885	7,834	...	1,49,420	...	3,96,521	...	...	...	...	...	..	6,02,461
Tools and Plant	140	...	...	165	...	1,94,123	1,94,428	...	220	15,518	486	...	10,023	...	26,247	...	...	...	...	...	...	2,20,675
Refunds of Revenue	...	...	...	...	...	...	...	...	...	...	...	...	147	...	147	...	...	...	...	...	...	147
Suspense .	...	...	...	...	...	*—2,942*	*—2,942*	...	...	960	...	...	...	...	960	...	...	...	...	...	...	*—1,982*
TOTAL .	11,630	...	...	14,284	...	11,38,380	11,64,294	...	19,371	7,52,989	57,644	...	9,03,980	...	17,33,984	...	...	...	...	...	...	28,98,278
TOTAL AGRICULTURAL . .	11,630	...	...	14,284	...	11,38,380	11,64,294	...	3,09,180	7,52,989	57,644	...	9,03,980	...	20,23,793	...	...	...	...	...	...	31,88,087
GRAND TOTAL .	11,630	1,49,629	82,607	10,26,966	37,206	29,99,319	43,07,357	98,889	15,30,478	16,11,374	4,58,714	76,237	46,10,513	13,222	83,99,427	6,970	429	42,649	3,309	12,796	66,153	1 27,72,937
Deduct—Outlay in England . .	...	...	*1,455*	...	...	*27,304*	*28,759*	...	...	...	...	..	...	...	...	...	...	...	...	...	...	*28,759*
Outlay in India .	11,630	1,49,629	81,152	10,26,966	37,206	29,72,015	42,78,598	98,889	15,30,478	16,11,374	4,58,714	76,237	46,10,513	13,222	83,99,427	6,970	429	42,649	3,309	12,796	66,153	1,27,44,178

Outlay in India converted into £ at ₹15=£1 .	£	849,612
OUTLAY IN ENGLAND	£	1,917
GRAND TOTAL .	£	851,529

(*a*) Outlay by Civil Officers.
(*b*) Includes ₹13,383, Collection charges in the Civil Department.
(*c*) " 13,723 " " " "
(*d*) Includes ₹4,527, Collection charges in the Civil Department.
(*e*) Includes the following outlay by Civil Officers :—

Works	6,975
Repairs	3,94,092
Establishment	1,02,465
Tools and Plant	1,099
Refunds of Revenue . . .	795
TOTAL .	₹5,05,426

(*f*) Includes ₹966, outlay by Civil Officers.
(*g*) " ₹8,588 " "

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT ₹15=£1.	ENGLAND.	GRAND TOTAL.
	₹	R	₹	₹	₹	₹	₹	₹	₹	₹	£	£	£
Imperial . .	2,42,411	...	...	...	...	10,26,966	37,205	...	29,72,015	42 78,598	285,240	1,917	287,157
Provincial . .	...	98,889	15,30,478	16,11,374	4,58,714	76,237	...	46,10,513	13,222	83,99,427	559,962	...	559,962
Local . .	...	...	6,970	429	...	42,649	3,309	12,796		66,153	4,410	...	4,410
	2,42,411	98,889	15,37,448	16,11,803	4,58,714	11,45,852	40,515	46,23,309	29,85,237	1,27,44,178	849,612	1,917	851,529

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1902-1903.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct. Receipts on Capital Account.	Deduct. Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	Less Receipts on Capital Account.	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana.														
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	...	...	13,82,895	2,75,786	17,173	...	16,75,854	990	16,74,864
„ in Beawar „ „	19,617	6,602	...	...	...	...	26,219	6,75,702	1,94,442	13,308	...	8,83,452	396	8,83,056
„ in Todghur „ „	44,164	14,863	..	1,188	...	...	60,215	3,46,623	70,283	3,243	3,475	4,23,624	...	4,23,624
TOTAL	63,781	21,465	...	1,188	...	...	86,434	24,05,220	5,40,511	33,724	3,475	29,82,930	1,386	29,81,544
Baluchistan.														
Khushdil Khan Reservoir	24,287	1,068	...	...	403	...	24,952	8,66,068	90,006	25,843	...	9,81,917	403	9,81,514
Anambar flood Channel	18,223	734	3,149	355	...	...	22,461	18,223	734	3,149	355	22,461	...	22,461
Shebo Canal	...	...	...	...	...	...	...	5,61,489	81,730	22,940	...	6,66,159	371	6,65,788
TOTAL	42,510	1,802	3,149	355	403	...	47,413	14,45,780	1,72,470	51,932	355	16,70,537	774	16,69,763
Punjab.														
Upper Chenab Survey	7,070	8,617	22,790	379	...	...	38,856	7,070	8,617	22,790	379	38,856	...	38,856
Lower Bari Doab Survey	20,375	22,455	—12,113	...	2	29	30,686	81,377	77,535	8,406	...	1,67,318	19	1,67,299
Indus Inundation Canals	13,709	2,906	189	...	...	...	16,804	6,91,657	93,399	1,073	...	7,86,129	63,616	7,22,513
Shahpur Canals	3,395	781	51	...	...	...	4,227	1,75,060	30,260	613	...	2,05,933	...	2,05,933
Ghaggar Canal	2,447	562	37	...	...	...	3,046	2,67,557	57,478	7,564	...	3,32,599	...	3,32,599
	46,996	35,321	10,954	379	2	29	93,619	12,22,721	2,67,289	40,446	379	15,30,835	63,635	14,67,200
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	7,05,165	1,02,472	15,066	...	8,22,703	80	8,22,623
TOTAL	46,996	35,321	10,954	379	2	29	93,619	19,27,886	3,69,761	55,512	379	23,53,538	63,715	22,89,823
North-West Frontier.														
Kabul Canal	1,423	327	21	...	...	16,115	—14,344	4,54,283	17,414	4,598	...	4,76,295	...	4,76,295
Bombay.														
Deccan and Gujarat.														
Pravara River Works—Ohdar Canal	...	...	...	...	...	...	...	2,30,067	75,184	4,528	...	3,09,779	144	3,09,635
Khári Cut	64,050	14,489	...	...	...	...	78,539	4,31,171	94,988	2,133	...	5,28,292	181	5,28,111
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	21	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	690	3,52,685
Mároba Tank	...	...	...	...	...	...	...	1,49,237	35,982	2,937	...	1,88,156	8	1,88,148
Shiásuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bnrdalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koegaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	5,392	7,57,050
Revári Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771

Upper Mán River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	241	4,15,835
Yerla River Irrigation Works	648	108	...	...	...	...	756	5,87,693	1,23,847	8,065	...	7,19,605	2,365	7,17,240
Maini Tank	...	...	...	...	...	...	...	3,08,976	1,08,294	3,315	...	4,20,585	540	4,20,045
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	267	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	14	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Pársul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	71	2,08,007
Gokak Canal, Second Section	...	...	...	...	...	...	...	92,036	70,024	14,246	...	1,76,306	...	1,76,306
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	138	30,185
Dámbal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	62	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	6	78,354
Gadikeri Tank	2,936	676	...	...	...	...	3,612	9,951	2,436	140	...	12,527	...	12,527
Hartála Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	4	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	6	1,28,781
Kásurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Sind.														
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	33,130	8,324	...	...	...	...	41,454	13,93,666	2,91,736	6,202	...	16,91,604	504	16,91,100
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	80	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Mehrábwah Canal	...	...	...	...	...	...	...	52,798	13,200	20	...	66,018	...	66,018
Ghár Canal	...	...	...	...	...	...	...	3,46,230	77,184	1,852	...	4,25,266	...	4,25,266
Sukkur Canal	2,611	600	200	...	...	...	3,411	11,28,740	2,09,986	13,770	...	13,52,496	160	13,52,336
Hasanali Canal	89,938	20,686	3,040	...	...	...	1,13,664	89,938	20,686	3,040	...	1,13,664	...	1,13,664
	1,93,313	44,883	3,240	...	...	...	2,41,436	82,93,688	19,93,307	1,21,196	...	1,04,08,191	10,894	1,03,97,297
Add—Outlay on Projects classed as Productive (*b*)	1,19,960	12,153	350	...	...	...	1,32,463	7,86,157	2,12,640	8,085	...	10,06,882	207	10,06,675
Deduct—Outlay from contributions (*c*)	...	...	...	...	...	...	...	48,860	13,240	...	...	62,100	...	62,100
TOTAL	3,13,273	57,036	3,590	...	...	...	3,73,899	90,30,985	21,92,707	1,29,281	...	1,13,52,973	11,101	1,13,41,872
Add—Outlay on works now classed as Protective (*d*)	...	...	...	...	...	...	...	20,69,779	7,72,411	1,58,030	...	30,00,220	3,770	29,96,450
Total Imperial	4,67,983	1,15,951	17,714	1,922	405	16,144	5,87,021	1,73,33,933	40,65,274	4,33,077	4,209	2,18,36,493	80,746	2,17,55,747
Carried forward	4,67,983	1,15,951	17,714	1,922	405	16,144	5,87,021	1,73,33,933	40,65,274	4,33,077	4,209	2,18,36,493	80,746	2,17,55,747

(*a*)

Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal)	7,89,907
Chenab Canal	14,410
Sidhna „	18,306
	8,22,623

(*b*)

	During the year.	To end of the year.
Lower Panjhra River Works	...	36,447
Kadva River Works	23,541	1,75,651
Mutha Canals	1,08,922	7,88,631
Pravara River Works—Lakh Canal	...	5,946
	1,32,463	10,06,675

(*c*)

Fuleli Canal	10,060
Sukkur Canal	19,130
Khari Cut	25,160
Gokak Canal, Second Section	7,750
	62,100

(*d*) For details, *vide* Account No. 50B, page 128.

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1902-1903—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	Less Receipts on Capital account.	Net Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*														
Brought forward	R 4,67,983	R 1,15,951	R 17,714	R 1,922	R 405	R 16,144	R 5,87,021	R 1,73,33,933	R 40,65,274	R 4,33,077	R 4,209	R 2,18,36,493	R 80,746	R 2,17,55,747
Provincial.														
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Bengal.														
Calcutta and Eastern Canals	3,00,913	60,137	2,029	778	...	...	3,63,857	60,19,969	7,04,535	3,91,193	6,677	71,22,374	54,467	70,67,907
Saran Project	378	1,154	1,178	...	...	...	2,710	4,90,130	1,65,324	27,130	...	6,82,584	498	6,82,086
Orissa Coast Canal	...	...	...	...	...	...	...	33,86,520	7,56,546	2,32,991	...	43,76,057	3,293	43,72,764
Damodar Project	...	...	...	...	1,200	...	—1,200	90,626	94,864	7,100	...	1,92,590	58,249	1,34,341
Tirhoot Project	...	...	...	...	...	...	...	90,730	4,34,017	6,836	...	5,31,583	158	5,31,425
	3,01,291	61,291	3,207	778	1,200	...	3,65,367	1,00,77,975	21,55,286	6,65,250	6,677	1,29,05,188	1,16,665	1,27,88,523
Add—Outlay on Projects classed as Productive (*a*)	39,198	8,508	150	...	...	...	47,856	9,45,260	2,23,606	1,03,303	...	12,72,169	112	12,72,057
Deduct—Outlay charged to Protective (*b*)	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
TOTAL	3,40,489	69,799	3,357	778	1,200	...	4,13,223	1,03,22,545	22,17,772	7,64,363	6,677	1,33,11,357	1,16,777	1,31,94,580
United Provinces of Agra and Oudh.														
Dun Canals	47,629	10,956	714	...	...	...	59,299	7,03,883	74,960	4,860	...	7,83,703	1,050	7,82,653
Rohilkhand Canals	1,01,951	23,450	1,530	...	1,707	11,760	1,13,464	14,34,984	4,30,378	35,476	20,600	19,21,438	10,746	19,10,692
Bijnor Canals	4,072	936	61	...	...	...	5,069	1,59,870	17,206	61	...	1,77,137	...	1,77,137
Bundelkhand Irrigation Works	...	...	...	...	367	...	—367	73,193	1,686	...	...	74,879	885	73,994
Sardah Canals	...	...	...	...	...	...	...	45,893	1,692	...	...	47,585	...	47,585
	1,53,652	35,342	2,305	...	2,074	11,760	1,77,465	24,17,823	5,25,922	40,397	20,600	30,04,742	12,681	29,92,061
Add—Outlay on Projects classed as Productive (*c*)	...	...	...	...	...	...	...	42,265	39,872	367	...	82,504	3	82,501
TOTAL	1,53,652	35,342	2,305	...	2,074	11,760	1,77,465	24,60,088	5,65,794	40,764	20,600	30,87,246	12,684	30,74,562
Punjab.														
Jalalpur Canal	7,188	10,839	540	...	..	...	18,567	7,188	10,839	540	...	18,567	...	18,567

Madras.														
Atmakuru Tank Project	3,306	762	...	...	...	...	4,068	3,306	762	...	...	4,068	...	4,068
Vamula do.	21,214	4,879	...	...	...	...	26,093	21,214	4,879	...	...	26,093	...	26,093
Jangamahiswarapuram Tank	28,803	3,792	...	...	...	...	32,595	28,803	3,792	...	...	32,595	...	32,595
Hajipuram Tank	...	...	...	...	...	...	...	47	11	...	...	58	...	58
Chopad Project	1,13,845	22,575	...	...	...	...	1,36,420	3,64,050	74,912	...	...	4,38,962	...	4,38,962
Ganjam Minor River System	34,668	6,197	...	...	...	...	40,865	1,76,519	38,298	139	...	2,14,956	...	2,14,956
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Poiney Anicut System	...	...	...	...	...	...	...	1,87,071	42,996	38	...	2,30,105	...	2,30,105
Chembrambakam Tank Project	...	...	...	...	...	...	...	5,00,172	1,26,417	8,204	...	6,34,793	*114*	6,34,679
Pálár Anicut System	7,555	1,664	...	...	...	...	9,219	15,64,031	4,07,428	29,875	...	20,01,334	...	20,01,334
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Buckingham Canal	25,326	3,804	...	...	...	...	29,130	67,49,924	16,00,398	1,80,762	...	85,31,084	*8,997*	85,22,087
Madras Water-supply and I. E. Project	5,362	649	...	...	...	...	6,011	13,03,161	2,13,196	6,648	...	15,23,005	*1,167*	15,21,838
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	...	...	...	...	...	...	...	4,44,149	99,699	5,938	...	5,49,786	*798*	5,48,988
Tirukkoyilúr ditto	17,924	2,777	...	...	...	...	20,701	2,31,204	51,826	...	...	2,83,030	...	2,83,030
Arkenkota Channel	1,476	339	...	...	...	...	1,815	83,715	19,252	...	...	1,02,967	...	1,02,967
Shatiatope Anicut System	69,617	1,103	...	...	...	...	70,720	2,56,367	43,608	..	...	2,99,975	...	2,99,975
Sagileru Project	334	69	...	...	...	...	403	3,48,856	79,081	12,307	...	4,40,244	*1*	4,40,243
Dondapad Tank Project	...	...	...	...	...	...	...	96,521	17,017	...	...	1,13,538	*7*	1,13,531
Cumbum Tank System	...	...	...	...	...	...	...	52,536	11,996	...	...	64,532	...	64,532
Cheyeru Anicut System	3,003	229	...	...	...	...	3,232	3,26,106	74,285	...	...	4,00,391	...	4,00 391
Lower Coleroon Anicut System	18,953	3,472	...	...	...	...	22,425	10,58,517	2,30,559	14,059	...	13,03,135	...	13,03,135
Vriddhachalam " "	...	...	...	...	...	...	...	60,107	13,783	...	...	73,890	...	73,890
Mahamattur " "	280	64	...	...	...	...	344	57,247	13,166	...	...	70,413	...	70,413
Vallúru " "	...	...	...	...	...	...	...	51,833	11,922	...	...	63,755	...	63,755
Maradur " "	...	...	...	...	...	...	...	35,497	8,165	...	...	43,662	...	43,662
Thadapalli Channel	1,572	362	...	...	...	...	1,934	1,14,548	24,782	...	...	1,39,330	...	1,39,330
Kalingaroyen Channel	7,751	1,783	...	...	...	...	9,534	80,524	18,521	...	...	99,045	...	99,045
Nandyar Channel	57	13	...	...	...	...	70	46,025	10,585	...	...	56,610	...	56,610
Munyeru Project	5,788	1,331	...	...	...	...	7,119	4,44,518	99,910	3,713	...	5,48,141	*656*	5,47,485
Ponnalur Tank Project	43,094	6,355	...	...	...	...	49,449	43,123	6,362	...	...	49,485	...	49 485
	4,09,928	62,219	...	...	...	...	4,72,147	1,49,64,701	34,15,845	2,64,582	...	1,86,45,128	*11,847*	1,86,33 281
Add—Outlay on Projects classed as Productive (*d*)	47,160	10,128	...	...	...	...	57,288	1,27,638	28,136	48	...	1,55,822	...	1 55,822
Deduct—Outlay charged to protective (*e*)	...	...	...	...	...	...	...	*6,54,680*	*10,670*	*760*	...	*6,66,110*	...	*6,66,110*
TOTAL	4,57,088	72,347	...	...	...	...	5,29,435	1,44,37,659	34,33,311	2,63,870	...	1,81,34,840	*11,847*	1,81,22,003
Bombay.														
Gokak Canal, 1st Section and Storage Works	3,948	837	...	...	...	...	4,785	7,68,670	1,09,300	15,325	...	8,93,295	*689*	8,92,606
Total Provincial	9,62,365	1,80,164	6,202	778	*3,274*	*11,760*	11,43,475	2,79,98,410	63,37,537	10,84,895	27,277	3,54,48,119	*1,41,997*	3,53,06,122
Total Irrigation and Navigation	14,30,348	3,05,115	23,916	2,700	*3,679*	*27,904*	17,30,496	4,53,32,343	1,04,02,811	15,17,972	31,486	5,72,84,612	*2,22,743*	5,70,61,869
AGRICULTURAL.														
Provincial.														
Burma														
Hanthawaddy District—Bawle Island Embankment	6,727	1,514	99	...	...	...	8,340	18,444	4,209	275	...	22,928	...	22,928
Irrawaddy Embankments, Western series	...	...	...	...	...	...	...	25,62,846	4,78,879	21,391	...	30,63,116	*4,190*	30,58,926
To Eastern Series	...	...	...	...	...	...	...	46,892	10,785	703	...	58,380	...	58,380
Thôngwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
Total Agricultural	6,727	1,514	99	...	...	...	8,340	28,12,166	5,31,834	23,018	...	33,67,018	*4,190*	33,62,828
GRAND TOTAL	14,37,075	3,06,629	24,015	2,700	*3,679*	*27,904*	17,38,836	4,81,44,509	1,09,34,645	15,40,990	31,486	6,06,51,630	*2,26,933*	6,04,24,607
Grand Total converted into £ at R15=£1							£ 115,922						£	4,028,313

	During the year.	To end of the year.
(*a*) Orissa Project	45,543	3,73,706
Sone Project	4	89,432
Tidal Canal	...	7,56,152
Midnapur Canal	2,309	52,767
	47,856	12,72,057

(*b*) Orissa Coast Canal, *vide* Account No. 50A., page 126.

(*c*) Fatehpur Branch, Lower Ganges Canal	52,057
Agra Canal	30,444
	82,501

	During the year.	To end of the year.
(*d*) Periyar Project	36,164	36,164
Kurnool-Cuddapah Canal	21,087	1,13,600
Barur Tank Project	37	6,058
	57,288	1,55,822

(*e*) Buckingham Canal, *vide* Account No. 50A., page 126.

No. 65 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1902-1903.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.														
Tanks in Ajmere Sub-Collectorate	...	41,431	14,639	480	...	...	56,550	22,003	4,65,836	2,51,525	3,237	106	...	7,42,707
" in Beawar " "	19	1,637	796	19	...	..	2,471	11,237	4,68,375	2,69,099	7,104	354	...	7,56,169
" in Todghur " "	76	2,909	1,105	34	...	..	4,124	15,236	1,97,130	1,11,328	2,531	...	...	3,26,225
TOTAL	95	45,977	16,540	533	...	..	63,145	48,476	11,31,341	6,31,952	12,872	460	...	18,25,101
Baluchistan.														
Shebo Canal	...	4,040	3,108	...	6	...	7,154	...	77,867	52,518	603	331	...	1,31,319
Khushdil Khan Reservoir	...	6,645	2,994	...	161	...	9,800	...	87,948	37,682	466	317	...	1,26,413
TOTAL		10,685	6,102	...	167	...	16,954	...	1,65,815	90,200	1,069	648	...	2,57,732
Punjab.														
Indus Inundation Canals	72,711	1,27,233	78,419	2,323	10	1,161	2,81,857	9,63,239	47,57,722	27,76,904	50,829	1,227	3,697	85,53,618
Shahpur Canals	—330	23,868	23,466	123	10	...	47,137	84,543	4,17,622	2,63,243	4,231	1,210	...	7,70,849
Ghaggar Canal	374	8,322	15,604	—129	...	...	24,181	374	40,821	93,349	328	100	...	1,34,972
TOTAL	72,755	1,59,433	1,17,489	2,317	20	1,161	3,53,175	10,48,156	52,16,165	31,33,496	55,388	2,537	3,697	94,59,439
North-West Frontier.														
Kabul River Canal	...	13,374	(c)20,680	171	...	...	34,225	42,543	1,06,679	1,66,348	1,607	...	...	3,17,177
Bombay.														
Deccan and Gujarat.														
Khári Cut	108	5,784	1,330	40	...	...	7,262	7,968	60,903	29,368	459	45	...	98,743
Hartála Tank	...	86	171	...	...	...	257	22	4,328	4,305	...	2,957	...	11,612
Mhasva Tank	...	745	1,087	25	...	...	1,857	586	14,908	15,391	664	87	...	31,636
Jamda Canals	...	2,927	4,689	100	...	...	7,716	4,639	2,16,153	1,71,928	4,142	365	...	3,97,227
Pravara River Works—Ojhar Canal	1,112	2,873	—151	100	27	...	3,961	2,503	1,06,586	1,26,854	1,802	130	...	2,37,875
Bhatodi Tank	...	2,196	—765	...	...	...	1,431	194	74,061	65,006	609	216	...	1,40,086
Matoba Tank	...	1,476	573	50	4	...	2,103	...	28,869	21,369	1,088	112	...	51,438
Kasurdi Tank	...	491	106	50	..	...	647	31	14,023	7,654	1,197	...	...	22,905
Shirsuphal Tank	...	634	309	50	...	...	993	606	28,369	24,224	1,113	10	...	54,322
Bhadalvadi Tank	...	794	401	50	...	...	1,245	643	21,312	17,947	1,013	18	...	40,963
Bregaon Tank	...	283	412	13	...	...	708	...	5,740	5,464	205	...	...	11,409
Ashti Tank	...	3,940	1,540	51	...	...	5,531	39,909	65,835	54,499	1,333	...	...	1,61,576
Berari Canal	...	1,439	583	34	...	...	2,056	1,411	40,434	30,824	880	10	...	73,559
Upper Mán River Works	141	2,268	1,142	76	3	...	3,630	20,145	58,094	38,090	1,893	167	...	1,18,389
Yela River Irrigation Works	4,926	3,893	3,198	97	...	...	12,114	47,436	98,341	68,707	2,108	37	...	2,16,629
Chikhli Canal	...	2,161	674	10	...	..	2,845	559	22,652	16,792	374	10	...	40,387
Mini Tank	83	2,096	972	76	5	...	3,232	16,620	53,760	33,913	1,346	52	...	1,05,691
Machkundi Tank	127	276	98	7	...	...	508	897	5,557	1,677	63	...	...	8,194
Gilikeri Tank	...	125	28	...	...	...	153	...	4,979	1,104	...	2,021	...	8,104
Dambal Tank	...	273	430	...	32	...	735	465	7,087	5,580	...	32	...	13,164
Maleri Tank	...	618	477	..	...	...	1,095	...	9,725	5,718	...	291	...	15,734
Malag Tank	...	639	598	...	...	...	1,237	504	38,320	21,845	541	...	...	61,210
Andi Tank	...	1,522	1,017	...	...	...	2,539	154	15,318	11,191	500	...	...	27,163

Mavinkop Tank	124	...	63	...	...	...	187	151	306	139	...	...	...	596
Parsul Tank	...	363	601	25	...	...	989	...	3,930	7,923	490	...	...	12,343
Sind.														
Sukkur Canal	6,499	32,036	14,949	424	...	...	53,908	42,373	9,65,261	2,64,549	12,868	119	...	12,85,170
Ghár Canal	7,470	78,704	31,515	361	...	...	1,18,050	3,15,043	26,92,852	7,93,588	11,128	184	...	38,12,795
Mehrábwah Canal	81	4,085	550	10	...	...	4,726	2,215	1,30,989	33,811	648	...	...	1,67,663
Alibhar Kacheri Canal	...	*—2,306*	*—4*	19	...	...	*—2,291*	245	69,465	22,694	532	19	...	92,955
Marak Great Canal	2,309	4,324	4,524	105	...	...	11,262	13,057	3,37,230	1,23,748	2,801	40	...	4,76,876
Surfrázwah Canal	...	8,455	3,508	67	...	...	12,030	10,124	2,29,262	76,172	1,090	4	...	3,16,652
Fuleli Canal	3,617	49,405	10,448	595	...	...	64,065	1,13,006	41,59,201	10,32,702	15,592	3,698	...	53,24,199
	26,597	2,12,605	85,073	2,435	71	...	3,26,781	6,41,506	95,83,880	31,34,776	66,479	10,624	...	1,34,37,265
Deduct—Outlay from Contributions (*a*)	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(*a*)*10,930*
TOTAL	26,597	2,12,605	85,073	2,435	71	...	3,26,781	6,33,056	95,81,400	31,34,776	66,479	10,624	...	1,34,26,335
Total Imperial	99,447	4,42,074	2,45,884	5,456	258	1,161	7,94,280	17,72,231	1,62,01,400	71,56,772	1,37,415	14,269	3,697	2,52,85,784
Provincial.														
Bengal.														
Calcutta and Eastern Canals	4,036	1,52,005	38,846	36,033	145	...	2,31,065	23,89,267	51,12,682	32,85,613	3,86,625	3,050	...	1,11,77,237
Orissa Coast Canal	...	23,752	15,275	5,000	1	...	44,028	*—2,421*	7,79,071	3,59,993	1,04,305	5,349	...	12,46,297
Sarun Project	...	1,780	1,443	...	...	...	3,223	...	2,98,338	97,458	*—5,270*	5,264	...	3,95,790
TOTAL	4,036	1,77,537	55,564	41,033	146	...	2,78,316	23,86,846	61,90,091	37,43,064	4,85,660	13,663	...	1,28,19,324
United Provinces of Agra and Oudh.														
Dún Canals	34,701	39,150	18,633	*—515*	94	...	92,063	1,61,398	7,03,267	7,91,162	19,255	2,555	...	16,77,637
Rohilkhand Canals	12,658	36,294	53,085	147	97	...	1,02,281	4,25,372	8,68,598	19,84,598	41,230	4,726	...	33,24,524
Bijnor Canals	4,380	4,485	11,147	188	42	...	20,242	58,873	92,431	1,71,643	2,844	5,660	...	3,31,451
Bundelkhand Irrigation Works. Jhansi Lakes		2,509	2,070	...	...	...	4,579	12,728	55,919	50,437	393	257	...	1,19,734
Bundelkhand Irrigation Works. Hamirpur Lakes	*—58*	1,611	2,799	84	4	...	4,440	19,134	63,364	72,105	1,354	124	...	1,56,081
TOTAL	51,681	84,049	(*b*)87,734	*—96*	237	...	2,23,605	6,77,505	17,83,579	30,69,945	65,076	13,322	...	56,09,427
Madras.														
Nundiyar Channel	110	2,490	605	...	...	...	3,205	512	21,159	4,196	216	...	...	26,083
Chembrambakam Tank	*—2,078*	*—1,588*	*—875*	*—109*	...	...	*—4,650*	*—47,498*	84,756	24,164	*—2,496*	...	...	58,926
Chilka Lake Canal	50	280	76	...	...	...	406	50	16,235	3,714	...	...	...	19,999
Buckingham Canal	1,468	63,329	22,010	3,683	8	...	90,498	79,187	25,57,817	8,12,982	91,475	18,205	...	35,59,666
Madras W. S. and I. E. Project	*—3,781*	6,334	2,946	*—1*	...	...	5,498	*—93,584*	4,53,792	1,24,524	5,523	...	...	4,90,255
Pelandorai Anicut System	700	5,946	1,446	*—2*	...	...	8,090	47,403	3,57,743	1,08,221	3,819	...	...	5,17,186
Vedaranniyam Canal	433	3,356	976	181	17	...	4,963	881	73,828	18,664	2,119	27	...	95,519
Palar Anicut System	9,528	49,849	13,694	*—4*	...	...	73,067	3,00,196	11,70,193	3,96,499	10,760	345	...	18,77,993
Poiney ditto	28	11,297	2,609	...	...	..	13,934	85,536	4,13,052	1,14,968	...	...	...	6,13,556
Carried forward	6,458	1,41,293	43,487	3,748	25	...	1,95,011	3,72,683	51,48,575	16,07,932	1,11,416	18,577	...	72,59,183
	55,717	2,61,586	1,43,298	40,937	383	...	5,01,921	30,64,351	79,73,670	68,13,009	5,50,736	26,985	...	1,84,28,751

(*a*) Fuleli Canal . . . . ₹ 8,310
Jamda „ . . . . „ 2,620
10,930

(*b*) Includes ₹1,702 outlay by Civil officers.
(*c*) Do. ₹8,180 do. do.

No. 65B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1902-1903—*continued.*

IRRIGATION AND NAVIGATION —*continued.*	Expenditure during the year.							Total expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Provincial—*continued.*														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*														
Brought forward	55,717	2,61,586	1,43,298	40,937	383	...	5,01,921	30,64,351	79,73,670	68,13,009	5,50,736	26,985	...	1,84,28,751
Madras—continued.														
Brought forward	6,458	1,41,293	43,487	3,748	25	...	1,95,011	3,72,683	51,48,575	16,07,932	1,11,416	18,577	...	72,59,183
Poondapad Tank	...	71	16	...	...	...	87	...	1,392	339	...	...	...	1,731
Cheyeru Anicut	2,509	11,720	3,241	...	...	...	17,470	83,354	4,67,616	1,26,958	45	...	...	6,77,973
Cumbum Tank	300	205	117	—12	...	...	610	8,636	45,802	12,438	609	...	...	67,485
Shatiatope Anicut System	1,372	4,930	1,567	67	...	...	7,936	45,263	4,14,661	1,06,119	207	...	...	5,66,250
Vriddhachalam ditto	1,101	2,797	903	...	...	...	4,801	21,860	1,11,882	30,904	45	...	...	1,64,691
Mehamattur ditto	854	2,700	749	—10	...	...	4,293	21,169	1,09,200	29,935	—30	...	...	1,60,274
Valluru Anicut	—226	—780	—248	—19	...	...	—1,273	5,459	20,973	6,064	—20	...	...	32,476
Tirukkoyilur Anicut System	2,639	9,492	2,765	...	...	...	14,896	68,250	3,28,109	91,859	24	...	...	4,88,242
Lower Coleroon Anicut System	5,436	17,305	4,815	...	6	...	27,562	2,20,177	7,70,199	2,26,108	392	50	...	12,17,016
Thadapalli Channel	383	6,310	1,628	...	...	...	8,321	25,003	2,56,010	64,361	42	2	...	3,45,418
Aikenkota ditto	696	4,354	1,163	...	...	...	6,213	15,602	2,06,019	50,795	...	...	...	2,72,416
Maradur Anicut System	801	500	160	—71	...	...	1,390	26,526	3,16,618	78,456	—213	30	...	4,21,417
Kalingaroyen Channel	2,630	5,280	1,874	...	...	...	9,784	17,645	4,27,977	1,02,785	...	...	...	5,48,407
Ganjam-Gopalur Canal	...	...	...	...	...	...	...	...	221	59	...	...	...	280
Ganjam Minor Rivers System	24,483	24,247	10,074	...	...	...	58,804	50,345	2,94,626	78,292	...	...	...	4,23,263
Sagileru Project	217	3,356	796	...	...	...	4,369	1,791	15,325	3,749	...	...	...	20,865
Munyreru Project	300	9,190	2,187	38	...	...	11,715	300	23,053	5,383	118	...	...	28,854
Chupad "	...	176	1	...	...	...	177	...	267	22	...	...	...	289
TOTAL	49,953	2,43,140	75,295	3,741	31	...	3,72,166	9,84,063	80,58,525	26,22,648	1,12,635	18,659	...	1,26,96,530
Bombay.														
Gokak Canal, 1st Section and Storage Works	141	4,082	3,904	310	...	...	8,437	141	39,020	31,340	3,699	86	...	74,286
Total Provincial	1,05,811	5,08,814	2,22,497	44,988	414	...	8,82,524	40,48,555	1,69,71,215	94,66,997	6,67,070	45,730	...	3,11,99,567
Total Irrigation and Navigation	2,05,258	9,50,888	4,68,381	50,444	672	1,161	16,76,804	58,20,786	3,31,72,615	1,66,23,769	8,04,485	59,999	3,697	5,64,85,351
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment, Western Series	12,378	1,00,755	24,802	1,853	...	...	1,39,788	11,48,141	19,24,168	6,97,909	51,059	...	4	38,21,281
Do. Eastern Series	288	3,051	755	48	...	...	4,142	62,357	43,522	24,339	1,586	...	...	1,31,804
Thongwa Island Embankment	4,539	10,065	3,363	466	...	...	18,433	12,993	79,534	20,740	1,743	...	...	1,15,010
TOTAL	17,205	1,13,871	28,920	2,367	...	...	1,62,363	12,23,491	20,47,224	7,42,988	54,388	...	4	40,68,095
Incorporated Local														
Madras.														
Thadapalli Channel	...	...	...	...	...	...	...	6,150	...	...	...	...	...	6,150
Total Agricultural	17,205	1,13,871	28,920	2,367	...	...	1,62,363	12,29,641	20,47,224	7,42,988	54,388	...	4	40,74,245
GRAND TOTAL	2,22,463	10,64,759	4,97,301	52,811	672	1,161	18,39,167	70,50,427	3,52,19,839	1,73,66,757	8,58,873	59,999	3,701	6,05,59,596
Grand Total converted into £ at R15=£1						£	122,611						£	4,037,306

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section K.—Other Public Works.

Revenue, £486,941. Expenditure, £5,297,107.

Major Head.	No. of Account	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Military Works	66	Receipts	171	...	38,301	...
	67	Expenditure	173	...	...	1,096,669
		Details of Imperial Expenditure on—				
	67C	New Works	177	550,779	...	...
	67D	Repairs	178	242,834	...	...
Civil Works	66	Receipts	171	...	448,640	...
	66A	Details of Provincial and Local Fund Receipts included in Account No. 66	172	400,828	...	...
	67	Expenditure	174	...	...	4,145,779
	67A	Ditto by Civil Department Imperial Funds	175	14,826	...	...
	67B	Details of Provincial and Local Fund Expenditure included in Account No. 67	176	3,558,148	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	67E	New Buildings	179	199,503	...	...
	F	Repairs to Buildings	180	54,485	...	...
	G	New Roads	181	64,726	...	...
	H	Repairs to Roads	181	54,271	...	...
	I	Miscellaneous—New Works	182	8,439	...	...
	J	Miscellaneous—Repairs	182	694	...	...
		Provincial Expenditure—				
	K	New Buildings	183	850,533	...	...
	L	Repairs to Buildings	183	180,427	...	...
	M	New Roads	184	292,683	...	...
	N	Repairs to Roads	184	457,255	...	...
	O	Miscellaneous—New Works	185	75,701	...	...
	P	Miscellaneous—Repairs	185	16,812	...	...
		Incorporated Local—				
	Q	New Buildings	186	21,123	...	...
	R	Repairs to Buildings	186	6,382	...	...
	S	New Roads	187	89,663	...	...
	T	Repairs to Roads	187	153,870	...	...
	U	Miscellaneous—New Works	188	11,678	...	...
	V	Miscellaneous—Repairs	188	7,286	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	189	3,335	...	...
	X	Repairs to Buildings	189	1,365	...	...
	Y	New Roads	189	158	...	...
	Z	Repairs to Roads	190	1,314	...	...
	Aa	Miscellaneous—New Works	190	1,800	...	...
	Ab	Miscellaneous—Repairs	190	3,988	...	...
		Provincial Expenditure—				
	Ac	New Buildings	190	1,420	...	...
	Ad	Repairs to Buildings	191	4,114	...	...
	Ae	New Roads	191	1,231	...	...
	Af	Repairs to Roads	191	3,864	...	...
	Ag	Miscellaneous—New Works	192	12,636	...	...
	Ah	Miscellaneous—Repairs	192	13,234	...	...
		Incorporated Local—				
	Ai	New Buildings	193	47,060	...	...
	Aj	Repairs to Buildings	193	28,624	...	...
	Ak	New Roads	194	171,328	...	...
	Al	Repairs to Roads	194	417,798	...	...
	Am	Miscellaneous—New Works	195	32,171	...	...
	An	Miscellaneous—Repairs	195	26,343	...	...
Construction of Railways, etc.	68	Expenditure on Railways	196	...	...	54,659
					486,941	5,297,107

No. 66.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS—MILITARY and

INDIA

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA.			CENTRAL INDIA.	COORG.			HYDERABAD.	BALUCHISTAN.
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Civil.	Military.	Civil.	TOTAL.	Civil.	Civil.
		R	R	R	R	R	R	R	R	R	R	R	R
IMPERIAL.													
Rents of buildings	1	3,52,991	1,852	3,54,843	4,199	10,593	14,792	13,115	101	2,285	2,386	92	22,771
Sales of buildings	2	42,134	...	42,134	...	...	...	...	...	...	...	...	...
„ barrack furniture	3	9,302	...	9,302	130	...	130	...	...	...	...	...	...
„ tools and plant	4	4,761	...	4,761	...	19	19	46	...	177	177	...	4
„ produce	5	2,482	...	2,482	...	423	423	93	...	7	7	...	...
„ old materials	6	19,477	28	19,505	74	73	147	...	...	...	...	...	...
Value of materials received from old buildings	7	4,272	...	4,272	2,945	358	3,303	62	...	...	...	...	345
Unclaimed deposits	8	156	...	156	...	...	...	8	...	...	...	...	...
Fines, refunds, and miscellaneous	9	26,125	1,419	27,544	...	224	224	(a)2,378	...	1,708	1,708	...	(b)4,322
Recoveries of advances made in England	10	825	...	825	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	2,085	2,085	...	—50	—50	17	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	...	...	...	(f)232	...
		4,62,525	5,384	4,67,909	7,348	11,640	18,988	15,719	101	4,177	4,278	324	27,442
PROVINCIAL AND INCORPORATED LOCAL FUND RECEIPTS, as per Account No. 66A, page 172		...	...	...	...	1,286	1,286	...	...	23,630	23,630	...	...
TOTAL		4,62,525	5,384	4,67,909	7,348	12,926	20,274	15,719	101	27,807	27,908	324	27,442

HEADS OF REVENUE.	No. of Items.	ASSAM.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.		
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
IMPERIAL.		R	R	R	R	R	R	R	R	R
Rents of buildings	1	6,965	...	6,965	1,319	453	1,772	1,043	...	1,043
Sales of buildings	2	...	...	...	...	...	...	...	...	...
„ barrack furniture	3	2	...	2	...	...	...	...	...	...
„ tools and plant	4	...	...	...	...	...	...	...	...	...
„ produce	5	2	...	2	5	...	5	375	...	375
„ old materials	6	13	...	13	47	472	519	21	...	21
Value of materials received from old buildings	7	525	...	525	...	...	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	10	...	10	45	5	50	...	...	...
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	...	...	...	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	...	...
TOTAL		7,517	...	7,517	1,416	930	2,346	1,439	...	1,439
PROVINCIAL AND INCORPORATED LOCAL FUND RECEIPTS, as per Account No. 66A, page 172		...	2,01,411	2,01,411	...	11,17,563	11,17,563	...	9,25,092	9,25,092
TOTAL		7,517	2,01,411	2,08,928	1,416	11,18,493	11,19,909	1,439	9,25,092	9,26,531

(a) Includes R2,046 Receipts by Civil Officers.
(b) Do. R4,321 do. do.
(c) Do. R94 do. do.
(d) Do. R2,394 do. do.
(e) Do. R6,707 do. do.
(f) Receipts by Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1902-1903.

GENERAL.									
No. of Items.	TOTAL—INDIA, GENERAL.			CENTRAL PROVINCES.			BURMA.		
	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
	R	R	R	R	R	R	R	R	R
1	3,57,291	50,708	4,07,999	...	...	...	74,554	...	74,554
2	42,134	...	42,134	...	..	...	4,282	...	4,282
3	9,432	...	9,432	...	...	...	614	...	614
4	4,761	246	5,007	...	...	...	...	...	...
5	2,482	523	3,005	9	...	9	...	...	...
6	19,551	101	19,652	...	...	...	5	...	5
7	7,217	765	7,982	...	...	...	...	...	...
8	156	8	164	...	...	...	...	...	...
9	26,125	10,051	36,176	...	...	...	24	...	24
10	825	...	825	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...
12	...	2,052	2,052	...	...	...	...	...	...
	...	232	232	...	...	...	...	...	...
	4,69,974	64,686	5,34,660	9	...	9	79,479	...	79,479
	...	24,916	24,916	...	1,14,154	1,14,154	...	4,78,998	4,78,998
	4,69,974	89,602	5,59,576	9	1,14,154	1,14,163	79,479	4,78,998	5,58,477

No. of items.	PUNJAB.			N.-W. FRONTIER PROVINCE.	MADRAS.			BOMBAY.			(g) BERAR.	GRAND TOTAL.		
	Military.	Civil.	TOTAL.	Civil.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Civil.	Military.	Civil.	TOTAL.
	R	R	R	R	R	R	R	R	R	R		R	R	R
1	304	55,909	56,213	(c)9,332	3,218	...	3,218	877	...	877	5,072	4,45,571	1,21,474	5,67,045
2	...	552	552	(d) 2,994	...	...	...	...	...	...	202	46,416	3,748	50,164
3	9	...	9	...	49	...	49	1,969	...	1,969	6	12,075	6	12,081
4	...	12,327	12,327	433	...	...	...	...	...	...	1,057	4,761	14,063	18,824
5	36	7	43	2,562	158	...	158	285	...	285	328	3,352	3,420	6,772
6	...	22,494	22,494	1	180	...	180	215	...	215	2,319	20,032	25,387	45,419
7	...	471	471	38	...	...	...	...	...	...	800	7,742	2,074	9,816
8	...	...	...	228	...	...	...	...	...	...	55	156	291	447
9	...	38	38	(e)7,091	4	...	4	7,377	...	7,377	733	33,585	17,918	51,503
10	...	...	...	...	...	...	...	...	...	...	...	825	...	825
11	...	...	...	(f)96,302	...	...	...	...	...	...	...	...	96,302	96,302
12	...	...	...	37	...	...	...	...	...	...	...	...	2,089	2,089
	...	...	...	...	..	...	...	...	...	...	...	...	232	232
	349	91,798	92,147	1,19,018	3,609	...	3,609	10,723	...	10,723	10,572	5,74,515	2,87,004	8,61,519
	...	6,23,115	6,23,115	11,512	...	14,10,858	14,10,858	...	11,00,522	11,00,522	4,271	...	60,12,412	60,12,412
	349	7,14,913	7,15,262	1,30,530	3,609	14,10,858	14,14,467	10,723	11,00,522	11,11,245	14,843	5,74,515	62,99,416	68,73,931

Total India converted into £ at R15=£1 . . £		38,301	419,961	458,262
Add—RECEIPTS IN ENGLAND:—				
Royal Indian Engineering College—				
Fees and caution money received from Students . . .	22,458			
Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.	6,221	...	28,679	28,679
GRAND TOTAL .		38,301	448,640	486,941

(g) From 1st October 1902.

No. 66A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year 1902-1903.

	India, General.		Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-Western Frontier Province.	Madras.	Bombay.	(a) Berar.	Total.
	Rajputana	Coorg.											
PROVINCIAL.													
By Public Works Department.	R	R	R	R	R	R	R	R	R	R	R	R	R
Rents of buildings	...	...	31,229	2,25,454	29,391	81,933	48,603	18,659	...	86,750	92,159	...	6,14,178
Sales of buildings	...	...	...	15,083	42	2,036	2,061	...	...	4,518	8,137	...	31,877
„ tools and plant	...	...	4,279	7,122	625	8,470	705	1,122	...	2,974	5,614	...	30,911
„ produce	...	...	3,099	732	112	4,009	1,169	24,479	...	2,501	8,096	...	44,197
„ old materials	...	...	644	3,150	3,493	4,705	6,134	1,208	...	14,334	11,083	...	44,751
Value of materials received from old buildings	...	...	77	5,870	663	1,031	1,936	1,728	...	68	640	...	12,013
Recoveries of advances made in England	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts from self-supporting workshops	...	...	...	...	...	...	83,903	...	...	13,845	...	...	97,748
Tolls on roads	...	...	...	...	...	...	...	...	...	6,292	4,29,750	...	4,36,042
Ferry receipts	...	...	16,722	...	18,018	...	77,258	...	...	...	...	...	1,11,998
Unclaimed deposits	...	...	...	587	44	6	...	22	...	195	75	...	929
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	8,642	...	8,642
Fines, refunds, and miscellaneous	...	...	3,547	23,216	3,265	91,521	6,124	9,441	...	35,430	16,454	...	1,88,998
Rents from strand bank maidan, etc.	...	...	...	...	...	52,916	..	...	...	...	...	...	52,916
Arboriculture	...	...	...	...	...	...	47,305	...	...	...	...	...	47,305
Interest on endowment for monuments in cemeteries.	...	...	248	266	5	...	...	294	...	...	3,392	...	4,205
Total	...	...	59,845	2,81,480	55,658	2,46,627	2,75,198	56,953	...	1,66,907	5,84,042	...	17,26,710
By Civil Department													
Rents of buildings	...	...	...	1,643	...	...	...	907	...	...	...	...	2,550
Sales of buildings	...	...	...	...	...	...	...	13,499	...	...	...	...	13,499
„ produce	...	...	33	...	...	...	14,470	...	...	...	...	...	14,503
Tolls on roads	...	...	...	...	...	...	6,002	97,504	...	...	...	...	1,03,506
Ferry receipts	...	...	331	...	33,800	2,43,631	...	80,515	...	6,196	...	...	3,64,473
Fees on masonry graves	...	...	840	1,347	...	...	4,210	...	...	4,081	2,996	...	13,474
Fines, refunds, and miscellaneous	...	...	46	164	7,160	9,399	14,730	36,222		303	4,637	...	72,661
Total	...	...	1,250	3,154	40,960	2,53,030	39,412	2,28,647	...	10,580	7,633	...	5,84,666
Total Provincial	...	...	61,095	2,84,634	96,618	4,99,657	3,14,610	2,85,600	...	1,77,487	5,91,675	...	23,11,376
INCORPORATED LOCAL.													
By Public Works Department.													
Rents of buildings	...	...	116	209	734	...	3,798	...	...	...	...	46	4,903
Sales of buildings	...	...	...	...	...	...	250	...	...	...	...	750	1,000
„ tools and plant	...	...	...	...	43	...	711	...	..	...	...	41	795
„ produce	...	...	513	47	98	...	102	...	...	11,769	...	41	12,570
„ old materials	...	3	...	61	408	...	796	...	...	14	...	729	2,011
Ferry Receipts	...	...	843	...	...	...	...	...	...	...	...	649	1,492
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	2	...	200	52	...	559	...	...	508	...	374	1,695
Arboriculture	...	...	...	...	...	...	18,697	...	...	...	...	...	18,697
Value of materials received from old buildings	...	...	...	...	...	...	14	...	...	...	...	...	14
Total	...	5	1,472	517	1,335	...	24,927	...	...	12,291	...	2,630	43,177
By Civil Department.													
Sales of Produce	...	...	...	...	...	...	2,562	...	...	...	...	...	2,562
Rents of buildings	...	...	38	...	...	7,776	...	19,521	620	...	5,591	...	33,546
Sales of buildings	...	...	52	...	...	296	...	13,139	116	2,990	314	...	16,907
„ old materials	...	...	230	...	...	293	...	...	...	3,842	...	...	4,365
Tolls on roads	...	...	...	...	...	...	...	...	...	...	3,06,440	...	3,06,440
Canal and Ferry receipts	...	22,822	39,980	1,87,700	1,03,435	5,00,185	4,77,978	1,62,508	...	10,19,218	1,30,673	...	26,44,499
Arboriculture	88	...	5,319	...	...	13,158	54,340	1,11,048	6,009	...	19,903	...	2,09,865
Tolls on Steamers	...	...	...	...	...	...	7,777	...	...	...	...	...	7,777
Contributions	...	...	1,033	700	...	69,252	...	...	...	34,999	40,900	...	1,46,884
Fines, refunds, and miscellaneous	1,198	803	4,935	5,447	23	26,946	42,898	31,299	4,767	1,60,031	5,026	1,641	2,85,014
Total	1,286	23,625	51,587	1,93,847	1,03,458	6,17,906	5,85,555	3,37,515	11,512	12,21,080	5,08,847	1,641	36,57,859
Total Local	1,286	23,630	53,059	1,94,364	1,04,793	6,17,906	6,10,482	3,37,515	11,512	12,33,371	5,08,847	4,271	37,01,036
GRAND TOTAL, as per Abstract Account No. 66	1,286	23,630	1,14,154	4,78,998	2,01,411	11,17,563	9,25,092	6,23,115	11,512	14,10,858	11,00,522	4,271	60,12,412

Total India converted into £ at R15=£1 £ 400,828

(a) From 1st October 1902.

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on Other PUBLIC WORKS—MILITARY AND CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1902-1903.

	India, General.									Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	(a) Berar.	Grand Total.
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Total.										
IMPERIAL.																			
MILITARY WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
New Works (67 C)	76,76,956	26,761	...	17,373	...	...	...	...	77,21,090	10,640	3,76,771	3,464	34,666	7,942	48,650	14,207	43,412	852	82,61,694
Repairs (67D)	30,69,958	33,779	...	993	...	...	...	...	31,04,730	6,874	2,59,149	51,578	37,238	9,446	39,913	46,771	78,532	8,277	36,42,508
Establishment	25,60,080	20,015	...	3,213	...	...	...	...	25,83,308	2,007	1,46,263	12,088	11,069	4,044	13,722	11,280	27,143	2,099	28,13,023
Tools and Plant	1,04,757	1,164	...	208	...	...	...	...	1,06,129	131	9,279	788	698	261	896	725	1,739	137	1,20,783
Suspense	6,18,281	4,042	...	...	...	...	...	...	6,22,323	...	...	...	...	...	...	...	...	...	6,22,323
	1,40,30,032	85,761	...	21,787	...	...	...	...	1,41,37,580	19,652	7,91,462	67,918	83,671	21,693	1,03,181	72,983	1,50,826	11,365	1,54,60,331
Barrack furniture, including repairs and establishment.	9,05,858	6,802	...	...	...	...	456	...	9,13,116	...	50,433	805	...	...	561	1,593	23,189	...	9,89,697
TOTAL	1,49,35,890	92,563	...	21,787	...	...	456	...	1,50,50,696	19,652	8,41,895	68,723	83,671	21,693	1,03,742	74,576	1,74,015	11,365	1,64,50,028
Deduct—Outlay in England	9,36,422	...	...	...	...	...	...	...	9,36,422	...	695	...	...	...	...	...	1,989	...	9,39,106
Net India Military Works	1,39,99,468	92,563	...	21,787	...	...	456	...	1,41,14,274	19,652	8,41,200	68,723	83,671	21,693	1,03,742	74,576	1,72,026	11,365	1,55,10,922
Total India converted into £ at R15=£1																			1,034,062
Changes in England: Stores for India																			62,607
GRAND TOTAL MILITARY WORKS																			1,096,669

(a) From 1st October 1902.

No. 67.—ABSTRACT ACC[illegible] PUBLIC WORKS—MILITARY and CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, etc.,—*continued.*

	General.																						
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Seistan.	Muskat.	Bushire.	Total.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(b) Berar.	Grand Total.
CIVIL WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Civil Buildings—																							
New Works (67E)	1,94,236	63,314	52,289	17,782	...	32,468	31,058	86,985	...	...	...	4,78,132	7,850	...	9,997	7,66,637	1,86,881	6,56,686	4,84,622	48,801	2,94,899	58,039	29,92,544
Repairs (67F)	76,479	18,476	18,982	7,733	...	10,661	25,574	41,856	...	...	...	1,99,761	3,458	...	10,683	1,75,834	69,090	1,65,996	66,251	21,045	79,512	25,643	8,17,273
Communications—																							
New Works (67G)	...	10,840	21,659	49,439	...	...	...	11,703	...	...	...	93,641	...	...	...	69,957	...	...	7,76,671	...	...	30,628	9,70,897
Repairs (67H)	2,844	54,111	1,03,003	1,04,372	...	...	...	85,956	...	...	...	3,50,286	...	...	...	23,456	...	...	3,08,127	...	...	1,32,195	8,14,064
Mis. Public Improvements—																							
New Works (67I)	26,305	...	...	...	...	...	...	26,919	...	...	...	53,224	10,682	...	...	...	...	30,971	22,861	...	...	8,846	1,26,584
Repairs (67J)	...	...	...	24	...	...	...	3,814	...	...	...	3,838	...	...	...	...	...	...	5,563	...	...	1,006	10,407
TOTAL WORKS AND REPAIRS	2,99,864	1,46,741	1,95,933	1,79,350	...	43,129	56,632	2,57,233	...	...	...	11,78,882	21,990	...	20,680	10,35,884	2,55,971	8,53,653	16,64,095	69,846	3,74,411	2,56,357	57,31,769
Establishment	(a)66,579	43,438	1,01,172	39,432	...	9,855	8,817	49,211	...	...	...	3,18,504	2,604	...	4,756	1,74,194	56,930	1,58,368	2,57,518	13,972	66,015	91,446	11,44,307
Tools and Plant	3,965	848	3,219	3,856	...	642	...	3,942	...	...	...	15,572	170	...	310	10,746	3,710	9,418	21,884	909	3,798	17,338	83,855
Suspense	67,978	...	618	—1,566	...	...	—2,086	...	...	...	...	64,944	...	...	...	—538	...	—2,128	4,525	...	...	54,297	1,21,050
	4,38,386	1,91,027	3,00,942	2,21,072	...	53,626	63,363	3,09,486	...	...	...	15,77,902	24,764	...	25,746	12,20,236	3,16,611	10,19,311	19,48,022	84,727	4,44,224	4,19,438	70,80,981
Deduct—Outlay in England	—13	...	—30	...	...	...	9,327	...	...	...	...	9,284	...	...	...	22,061	...	70,601	391	...	—5	...	1,02,332
NET INDIA—IMPERIAL CIVIL WORKS	4,38,399	1,91,027	3,00,972	2,21,072	...	53,626	54,036	3,09,486	...	...	...	15,68,618	24,764	...	25,746	11,98,175	3,16,611	9,48,710	19,47,631	84,727	4,44,229	4,19,438	69,78,649
Expenditure by Civil Officers from Imperial Funds as per Account No. 67A, page 175	...	...	2,526	...	33,399	...	...	87,575	5,604	...	11,660	1,40,764	...	...	...	55,592	...	...	26,041	...	...	...	2,22,397
Provincial and Incorporated Local Funds Expenditure, as per Account No. 67B, page 176	...	20,330	4,393	31,448	...	...	...	...	...	...	...	56,171	29,04,884	1,00,15,321	24,01,700	1,04,26,275	78,71,798	48,43,760	62,537	79,77,953	66,87,274	1,24,541	5,33,72,214
TOTAL INDIA—CIVIL WORKS	4,38,399	2,11,357	3,07,891	2,52,520	33,399	53,626	54,036	3,97,061	5,604	...	11,660	17,65,553	29,29,648	1,00,15,321	24,27,446	1,16,80,042	81,88,409	57,92,470	20,36,209	80,62,680	71,31,503	5,43,979	6,05,73,260

Total India converted into £ at R15=£1 . £ 4,038,217

ADD—CHARGES IN ENGLAND:—

Royal Indian Engineering College—		
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	29,677	
Refund of caution money to Students	239	
Cost of alterations and additions to the College buildings, etc.	8,565	
		38,481
Passage to India of Assistant Engineers on appointment	950	
Furlough Pay and Allowances of Military Officers in the Public Works Department	6,533	
Absentee Allowances of Civil Officers in the Public Works Department	52,211	
Salaries and expenses while gaining practical experience of students retained in England	482	
Passage to India of officers on appointment to the Public Works Department	1,184	
Allowances and expenses of officers and others on special duty, and visiting works, etc.,	899	
		62,259
Stores for India		6,822
		107,562

GRAND TOTAL CIVIL WORKS . . . . . £ 4,145,779

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL OR LOCAL REVENUES

Provincial Expenditure as per Account No. 68 . . . . . R 8,19,892

Total Construction of Railways converted into £ at R15=£1 . £ 54,659

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	Total India converted into £ at R 15=£1.	England.	Grand Total.
	R	R	R	R	£	£	£
Military Works	1,55,10,922	...	...	1,55,10,922	1,034,062	62 607	1,096,669
Civil Works	72,01,046	3,52,06,548	1,81,65,666	6,05,73,260	4,038,217	107,562	4,145,779
Railways	...	—834	8,20,726	8,19,892	54,659	...	54,659
TOTAL	2,27,11,968	3,52,05,714	1,89,86,392	7,69,04,074	5,126,938	170,169	5,297,107

(a) Includes R5,786 on account of the Establishment of the architect to the Government of India.

(b) From 1st October 1902.

No. 67A.—ABSTRACT of EXPENDITURE on other PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.					Bengal.	N.-W. Frontier Province.	TOTAL.
	Central India.	Mysore.	Baluchistan.	Seistan.	Bushire.			
	₹	₹	₹	₹	₹		₹	₹
CIVIL WORKS								
Civil Buildings—								
New Works (67W) . .	...	2,478	31,609	5,604	10,322	...	9	50,022
Repairs (67X) . . .	...	5,921	8,681	...	...	...	5,877	20,479
Communications—								
New Works (67Y) . .	...	...	822	...	...	...	1,553	2,375
Repairs (67Z) . . .	...	...	12,012	...	...	...	7,691	19,703
Miscellaneous Public Improvements—								
New Works (67Aa) . .	...	25,000	2,007	...	...	...	...	27,007
Repairs (67Ab) . .	...	...	3,333	...	...	55,592	900	59,825
Total Works and Repairs .	...	33,399	58,464	5,604	10,322	55,592	16,030	1,79,411
Establishment . . .	2,526	...	28,903	...	1,338	...	10,011	42,778
Tools and Plant . . .	...	...	208	...	...	...	...	208
TOTAL IMPERIAL .	2,526	33,399	87,575	5,604	11,660	55,592	26,041	2,22,397
Total India converted into £ at ₹15=£1. £								14,826

No. 67B.—ABSTRACT ACCOUNT of Provincial and Local Expenditure under Civil Works for the Year 1902-1903.

PROVINCIAL.	India, General. Rajputana.	Central India.	Coorg.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	Total.
BY PUBLIC WORKS DEPARTMENT.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Civil Buildings—														
New Works (67K)	...	...	...	5,88,630	23,90,294	2,57,985	26,10,686	19,72,287	14,71,892	...	16,25,611	18,40,613	...	1,27,57,998
Repairs (67L)	...	...	...	1,23,558	4,97,433	1,02,848	5,72,949	3,97,298	2,17,225	...	3,72,689	4,22,404	...	27,00,404
Communications—														
New Works (67M)	...	...	...	6,01,888	19,82,010	3,14,161	1,86,643	3,35,363	3,69,085	...	2,54,226	3,46,872	...	43,90,248
Repairs (67N)	...	...	...	6,45,088	18,40,954	5,35,469	10,15,946	9,22,142	8,24,282	...	3,06,485	7,68,463	...	68,58,829
Miscellaneous Public Improvements—														
New Works (67O)	...	...	...	46,004	4,33,689	38,681	1,15,674	2,49,894	1,63,196	...	70,144	18,230	...	11,35,512
Repairs (67P)	...	...	...	357	54,299	12,327	83,010	12,234	30,699	...	29,057	24,200	...	2,52,183
Total Works and Repairs	...	...	...	20,05,525	71,98,679	12,61,471	45,84,908	38,89,218	30,82,379	...	26,58,212	34,20,782	...	2,81,01,174
Establishment	...	...	...	5,25,998	11,70,001	4,86,553	9,57,929	5,49,685	6,79,617	...	5,00,122	9,57,576	...	58,27,481
Tools and Plant	...	...	...	31,101	1,64,573	20,238	30,087	7,949	78,247	...	—9,552	33,327	...	3,55,970
Suspense	...	...	...	14,159	187,041	—2,972	—3,574	—18,531	—6,360	...	—6,548	16,041	...	1,79,256
Total	...	...	...	25,76,783	87,20,294	17,65,290	55,69,350	44,28,321	38,33,883	...	31,42,234	44,27,726	...	3,44,63,881
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ac)	...	...	...	...	...	...	1,865	14,961	1,024	...	3,450	...	...	21,300
Repairs (67Ad)	...	...	...	...	...	...	1,697	22,640	23,002	...	14,370	...	...	61,709
Communications—														
New Works (67Ae)	...	...	...	...	...	...	15,000	2,160	874	...	428	...	...	18,462
Repairs (67Af)	...	...	...	...	...	...	2,909	12,405	10,754	...	31,892	...	...	57,960
Miscellaneous Public Improvements—														
New Works (67Ag)	...	...	...	...	...	...	5,800	53,270	1,24,056	...	6,411	...	...	1,89,537
Repairs (67Ah.)	...	...	...	...	...	40,147	71,205	85,857	...	...	1,302	...	...	1,98,511
Total Works and Repairs	...	...	...	...	...	40,147	98,476	1,91,293	1,59,710	...	57,853	...	...	5,47,479
Establishment	...	...	...	...	13,561	14,350	52,368	50,419	20,156	...	...	8,400	...	1,59,254
Tools and Plant	...	...	...	...	...	...	...	1,727	...	...	370	...	...	2,097
Miscellaneous	...	...	...	5,715	500	3,329	...	—7,514	26,695	...	...	5,112	...	33,837
Total	...	...	...	5,715	14,061	57,826	1,50,844	2,35,925	2,06,561	...	58,223	13,512	...	7,42,667
Total Provincial	...	...	...	25,82,498	87,34,355	18,23,116	57,20,194	46,64,246	40,40,444	...	32,00,457	44,41,238	...	3,52,06,548
INCORPORATED LOCAL. Civil Works. *BY PUBLIC WORKS DEPARTMENT.*														
Civil Buildings—														
New Works (67Q)	1,141	...	563	732	21,448	565	...	1,94,462	3,305	...	3	74,685	19,941	3,16,845
Repairs (67R)	418	...	774	...	4,439	2,605	...	65,473	641	...	...	3,821	17,561	95,732
Communications—														
New Works (67S)	...	...	7,849	47,163	1,03,137	1,23,414	...	8,20,993	23,943	...	7,398	2,01,971	9,072	13,44,940
Repairs (67T)	13,434	...	10,377	1,49,324	2,26,027	3,29,429	...	9,00,722	...	...	30,220	6,18,794	23,730	23,06,057
Miscellaneous Public Improvements—														
New Works (67U)	...	...	1,450	...	94,334	31,749	...	3,445	9,517	...	...	21,023	13,657	1,75,175
Repairs (67V)	...	...	458	...	58,849	20,807	...	16,160	349	...	...	1,620	11,042	1,09,285
Total Works and Repairs	14,993	...	21,471	1,97,219	5,08,234	5,08,569	...	20,07,255	37,755	...	37,621	9,21,914	95,003	43,50,034
Establishment	1,348	...	4,938	...	1,15,816	66,357	...	3,94,266	31	...	8,658	1,06,650	23,821	7,21,885
Tools and Plant	201	...	322	...	7,960	1,585	...	31,957	...	...	1,487	7,989	1,191	52,692
Suspense	...	...	...	...	...	...	...	...	...	...	...	865	...	865
Total	16,542	...	26,731	1,97,219	6,32,010	5,76,511	...	24,33,478	37,786	...	47,766	10,37,418	1,20,015	51,25,476
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ai)	...	1,379	...	762	28,395	...	2,07,573	1,83,390	84,401	5,820	1,47,841	45,736	607	7,05,904
Repairs (67Aj)	1,074	932	...	1,717	11,068	...	38,076	1,10,613	88,051	5,610	93,902	77,723	...	4,29,366
Communications—														
New Works (67Ak)	...	731	...	21,214	1,81,952	...	15,06,291	24,704	26,884	4,403	6,58,397	1,45,342	...	25,69,918
Repairs (67Al)	...	1,154	...	65,231	1,49,133	2,001	20,75,241	3,01,742	2,93,441	19,044	28,42,564	5,17,425	...	62,66,977
Miscellaneous Public Improvements—														
New Works (67Am)	...	...	40	1,446	1,35,501	...	1,08,951	806	19,045	4,414	77,447	1,34,912	...	4,82,562
Repairs (67An)	...	...	...	2,820	48,167	...	41,593	12,091	41,738	2,834	1,39,631	1,06,274	...	3,95,148
Total Works and Repairs	1,074	4,196	40	93,190	5,54,816	2,001	39,77,725	6,33,346	5,53,560	42,125	39,59,782	10,27,412	607	1,08,49,874
Establishment	2,714	197	4,677	25,740	68,110	72	6,88,691	1,31,931	93,387	20,412	6,55,811	1,44,681	...	18,36,423
Tools and Plant	...	...	...	1,053	1,221	...	33,011	2,979	...	...	59,610	7,590	...	1,05,464
Miscellaneous	...	...	...	5,184	24,809	...	6,654	5,818	1,18,583	...	54,527	28,935	3,919	2,48,429
Total	3,788	4,393	4,717	1,25,167	6,48,956	2,073	47,06,081	7,74,074	7,65,530	62,537	47,29,730	12,08,618	4,526	1,30,40,190
Total Incorporated Local	20,330	4,393	31,448	3,22,386	12,80,966	5,78,584	47,06,081	32,07,552	8,03,316	62,537	47,77,496	22,46,036	1,24,541	1,81,65,666
Grand Total as per Abstract Account No. 67	20,330	4,393	31,448	29,04,884	1,00,15,321	24,01,700	1,04,26,275	78,71,798	48,43,760	62,537	79,77,953	66,87,274	1,24,541	5,33,72,214

Total India converted into £ at R15=£1 £ 3,558,148

(a) From 1st October 1902.

No. 67C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance buildings.	Supply and Transport buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Mobilization works.	Rents of buildings or compensation for quarter.	Petty Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	European.										Native.																	
	New buildings, including subsidiary, auxiliary, and hospital accommodation.		Old buildings, including subsidiary, auxiliary, and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																			
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.															
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Berar (a)	...	...	...	...	...	...	...	...	...	...	494	−17	195	...	17	...	145	...	...	18	...	...	...	...	...	852	...	852
Director-General, Military Works	5,93,146	4,86,441	...	...	8,98,554	3,93,521	1,06,036	1,11,126	2,111	198	1,75,618	65,413	3,93,090	7,552	15,63,433	1,85,569	4,35,477	1,64,854	3,48,349	9,10,905	6,65,494	1,41,315	93,944	3,250	1,22,986	78,68,382	1,91,426	76,76,956
Rajputana	2,082	3,276	...	...	3,424	3,089	...	...	...	...	1,606	...	7,995	...	...	...	703	...	...	2,067	...	...	...	...	2,666	26,908	147	26,761
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	16,876	...	...	...	497	...	...	...	...	...	...	...	...	17,373	...	17,373
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	675	...	...	8,970	...	484	...	...	...	...	...	857	10,986	346	10,640
Burma	1,99,656	...	4,671	40,801	9,155	...	22,418	...	...	...	...	365	3,713	...	1,599	4,854	2,017	...	...	72,558	14,964	...	...	...	...	3,76,771	...	3,76,771
Assam	...	...	...	...	...	...	...	...	...	...	...	...	1,800	...	2,817	...	1,638	...	309	672	−3,772	...	...	...	...	3,464	...	3,464
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	2,772	...	24,236	...	7,416	...	...	242	...	...	...	...	...	34,666	...	34,666
United P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	283	...	...	...	119	...	8,204	−664	...	...	...	...	...	7,942	...	7,942
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	232	...	...	418	44,570	1,214	1,867	656	...	...	...	...	...	48,957	307	48,650
Madras	...	...	...	...	...	...	7,990	...	...	...	...	...	811	...	...	255	8,767	...	...	4,211	...	...	...	...	...	22,034	7,827	14,207
Bombay	8,678	501	...	573	8,364	2,344	...	...	...	...	75	...	7,643	...	405	599	579	4,055	...	7,618	1,978	...	...	...	...	43,412	...	43,412
TOTAL	8,03,562	4,90,218	4,671	41,374	9,19,497	3,98,954	1,36,444	1,11,126	2,111	198	1,77,793	65,761	4,35,410	8,227	15,92,507	1,91,695	5,10,898	1,70,123	3,59,213	9,98,283	6,78,664	1,41,315	93,944	3,250	1,26,509	84,61,747	2,00,053	82,61,694
Total India converted into £ at R15=£1																											£	550,779

(a) From 1st October 1902.

No. 67D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS.

PROVINCES.	ACCOMMODATION FOR TROOPS.																										
	EUROPEAN.										NATIVE.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																		
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Supply and Transport buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard of Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Berar (a) . .	...	...	...	...	...	...	...	...	...	...	388	1,284	1,003	...	139	...	3,687	...	...	1,135	...	...	641	...	8,277	...	8,277
Director-General, Military Works	...	...	5,84,403	1,32,898	...	...	44,976	35,632	376	...	23,813	6,173	1,14,029	5,449	61,070	82,994	2,61,536	21,544	3,65,750	7,30,100	2,52,913	34,504	2,21,157	2,82,158	32,61,475	1,91,517	30,69,958
Rajputana . .	...	...	6,133	3,413	...	...	172	911	...	...	4,726	...	4,929	...	132	891	1,798	...	...	5,204	...	...	2,107	3,367	33,783	4	33,779
Coorg . . .	...	...	...	...	...	...	...	...	...	...	...	...	414	...	...	...	327	...	...	21	...	...	231	...	993	...	993
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	1,304	...	...	...	80	...	371	4,342	...	...	586	191	6,874	...	6,874
Burma . .	..	...	56,333	...	...	...	27,410	990	3,098	...	...	2,238	45,256	...	6,649	35,486	7,194	...	...	60,211	5,159	...	9,125	...	2,59,149	...	2,59,149
Assam . .	...	...	...	...	...	1,867	...	...	...	...	...	...	23,078	...	465	1,657	374	...	7,175	12,194	2,528	...	2,240	...	51,578	...	51,578
Bengal . .	...	...	...	...	...	...	...	...	...	...	...	...	4,532	...	5,848	3,210	6,987	...	...	7,738	...	...	9,314	...	37,629	391	37,238
United P. of Agra and Oudh .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,660	...	126	4,870	900	...	578	...	10,134	688	9,446
Punjab . .	...	...	...	...	...	...	...	...	...	...	426	...	1,408	...	...	88	9,125	2,051	24,019	1,991	678	...	127	...	39,913	...	39,913
Madras . .	...	...	...	...	...	...	13,649	...	...	...	...	23	6,967	358	624	2,604	9,412	...	2,402	3,262	1,955	...	6,088	...	47,344	573	46,771
Bombay . .	10,252	2,713	15,874	2,759	...	...	138	276	635	...	770	...	5,244	46	1,250	1,558	1,794	760	2,742	26,921	2,223	...	2,577	...	78,532	...	78,532
TOTAL	10,252	2,713	6,62,743	1,39,070	...	1,867	86,345	37,809	4,109	...	30,123	9,718	2,08,164	5,853	76,177	1,28,488	3,05,974	24,355	4,02,585	8,57,989	2,66,35	34,504	2,53,771	2,85,716	38,35,681	1,93,173	36,42,508
Total India converted into £ at R15=£1 . . £																											242,834

(a) From 1st October 1902.

No. 67E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Salt.	Opium.	Customs.	Mint.	Post Offices.	Telegraph.	Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency Buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue Buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director-General, Military Works.	...	...	...	...	...	5,090	847	...	...	69,195	85	...	...	...	...	1,600	...	...	...	86,650	745	...	11,523	24,114	3,036	2,02,885	*8,649*	1,94,236
Rajputana	93	...	...	...	...	21	17,528	...	...	...	...	183	...	3,417	...	2,010	...	8,964	247	395	13,248	8,639	5,021	1,194	4,363	65,323	*2,009*	63,314
Central India	...	...	...	...	...	814	214	...	...	...	...	294	...	37,688	...	3,901	...	...	219	101	...	4,888	...	3,635	4,585	56,339	*4,050*	52,289
Coorg	...	...	...	...	...	124	...	...	...	...	...	4,740	...	...	...	...	...	97	4,940	38	126	1,416	4,607	297	1,619	18,004	*222*	17,782
Hyderabad	...	...	...	...	...	20,145	4,177	7,418	...	...	...	...	...	...	...	...	...	...	...	684	44	...	...	...	...	32,468	...	32,468
Berar (*a*)	...	...	...	...	...	...	...	...	...	...	...	4,028	...	3,277	...	...	...	...	11,100	1,159	5,292	10,786	18,142	3,725	5,631	63,140	*5,101*	58,039
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,058	31,058	...	31,058
Baluchistan	...	...	...	...	...	1,378	874	32,016	...	...	...	...	...	...	...	...	...	...	...	160	807	900	6,276	4,866	39,708	86,985	...	86,985
Central Provinces	...	...	...	...	...	6,759	1,091	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,850	...	7,850
Assam	...	...	...	...	...	3,831	6,110	...	...	...	...	...	...	...	...	...	...	56	...	...	...	...	...	...	...	9,997	...	9,997
Bengal	...	1,969	30,991	...	2,654	44,944	72,094	...	64,954	3,06,519	16,636	...	...	...	...	4,323	...	28,081	...	...	...	...	...	74,000	1,19,472	7,66,637	...	7,66,637
U. P. of Agra and Oudh.	23,156	...	71,437	80	...	21,335	4,190	1,153	14,245	...	...	...	...	...	...	...	...	51,285	...	...	...	...	...	...	...	1,86,881	...	1,86,881
Punjab	...	...	...	...	...	1,16,296	28,301	...	1,03,799	3,78,720	...	...	...	...	...	...	...	...	...	...	...	...	...	...	47,431	6,74,547	*17,861*	6,56,686
N.-W. Frontier Province.	...	...	...	...	...	10,425	14,132	...	...	...	3,907	11,512	278	2,76,636	...	53,206	...	...	...	66	24,168	37,042	41,797	...	11,453	4,84,622	...	4,84,622
Madras	...	5	...	...	...	28,029	3,707	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,060	48,801	...	48,801
Bombay	...	47,328	1,050	...	2,918	41,492	44,770	...	...	...	...	...	...	...	...	44,348	...	...	...	...	...	...	...	...	1,12,993	2,94,899	...	2,94,899
TOTAL	23,249	49,302	1,03,478	80	5,572	3,00,683	1,98,035	40,587	1,82,998	7,54,434	20,628	20,757	278	3,21,018	...	1,09,388	...	88,483	16,506	89,253	44,420	63,671	87,366	1,11,831	3,98,409	30,30,436	*37,892*	29,92,544
Total India converted into £ at R15=£1 . . £																												199,503

(*a*) From 1st October 1902.

No. 67F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Excise.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Administration.	Viceregal Residences.	Secretariat Office of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
N.-W. Frontier Province	...	...	...	...	...	...	1,806	1,369	...	...	...	5,122	8,743	73	2,430	...	8,367	...	...	...	104	3,042	9,101	16,282	1,320	8,492	66,251	...	66,251
Director-General, Military Works.	...	...	...	...	...	...	800	415	...	...	311	...	...	...	...	...	1,659	...	...	...	67,252	303	...	1,450	2,365	1,952	76,507	28	76,479
Rajputana	...	46	...	...	...	...	574	762	...	...	...	...	329	...	3,507	...	873	...	1,405	2,912	1,771	1,279	1,002	1,597	318	2,106	18,481	5	18,476
Central India	...	...	...	...	113	...	1,580	302	...	...	...	...	88	...	3,562	...	6,407	...	...	...	315	106	3,855	123	959	1,692	19,102	120	18,982
Coorg	...	42	...	...	...	...	272	11	...	...	...	51	2,271	107	459	...	...	...	314	150	28	350	635	574	62	2,407	7,733	...	7,733
Hyderabad	...	...	...	...	...	...	2,521	325	...	...	5,877	...	...	...	...	...	...	...	...	...	1,413	...	...	...	1	524	10,661	...	10,661
Berar (*a*)	...	20	...	...	...	...	...	...	...	...	...	...	2,902	...	2,668	...	...	...	...	2,270	1,503	4,308	2,493	4,569	1,830	4,630	27,193	1,550	25,643
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,574	25,574	...	25,574
Baluchistan	...	...	...	...	...	...	624	614	13,471	...	...	...	...	...	...	...	...	...	...	...	530	862	714	6,749	2,297	15,995	41,856	...	41,856
Central Provinces	...	...	...	...	...	...	2,455	1,003	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,458	...	3,458
Assam	...	...	...	...	...	...	5,127	5,536	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...	10,683	..	10,683
Bengal	...	...	...	10,745	21,717	9,279	18,029	16,519	...	68,110	4,238	7,767	...	...	...	...	908	...	9,154	...	...	...	...	...	...	9,368	1,75,834	...	1,75,834
U. P. of Agra and Oudh	...	1,097	600	...	29,465	...	17,389	4,546	543	3,795	...	100	...	...	...	...	...	...	11,555	...	...	...	...	...	...	...	...	69,090	...	69,090
Punjab	...	...	...	...	...	...	21,488	6,586	...	80,267	25,942	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,713	1,65,996	...	1,65,996
Madras	...	...	...	452	...	...	13,107	5,255	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,231	21,045	...	21,045
Bombay	...	...	...	53,834	97	4,125	13,873	5,658	...	...	...	646	...	...	...	...	1,279	...	...	...	...	...	...	...	...	...	79,512	...	79,512
TOTAL	...	1,205	600	65,031	51,392	13,404	99,645	48,901	14,014	1,52,172	36,368	13,686	14,333	180	12,626	...	19,493	...	22,448	5,332	72,916	10,250	17,800	31,344	9,152	1,06,684	8,18,976	1,703	8,17,273
Total India converted into £ at R15=£1																												£	54,485

(*a*) From 1st October 1902.

No. 67G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Berar (a)	27,578	...	2,338	...	...	68	...	...	...	...	644	...	30,628	...	30,628
North-West Frontier Province	1,03,911	...	1,33,768	4,90,418	...	...	...	31,325	190	16,937	...	122	7,76,671	...	7,76,671
Director General, Military Works	...	6,584	...	...	...	...	...	...	...	239	...	...	6,823	*6,823*	...
Rajputana	1,896	6,476	...	2,357	...	...	52	...	...	...	1,074	...	11,855	*1,015*	10,840
Central India	3,341	36,908	...	...	...	...	...	...	315	2,785	...	...	43,349	*21,690*	21,659
Coorg	1,239	116	21,488	2,478	...	...	366	...	20,160	3,592	...	...	49,439	...	49,439
Baluchistan	...	...	...	3,981	...	...	...	2,500	...	5,222	...	...	11,703	...	11,703
Bengal	...	...	69,957	...	...	...	...	...	...	...	...	...	69,957	...	69,957
TOTAL	1,37,965	50,084	2,27,551	4,99,234	...	68	418	33,825	20,665	28,775	1,718	122	10,00,425	*29,528*	9,70,897
Total India converted into £ at R15=£1														£	64,726

No. 67H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Berar (a)	1,142	...	1,30,865	...	...	...	...	401	...	...	188	...	1,32,596	*401*	1,32,195
North-West Frontier Province	55,909	43,028	...	1,07,338	...	...	...	...	90,744	4,872	6,182	54	3,08,127	...	3,08,127
Director-General, Military Works	4,474	250	...	...	...	...	...	...	...	...	...	...	4,724	*1,880*	2,844
Rajputana	14,746	32,416	132	7,328	...	...	415	...	...	1,191	1,146	...	57,374	*3,263*	54,111
Central India	41,339	67,110	...	...	...	...	...	...	1,026	4,287	964	...	1,14,726	*11,723*	1,03,003
Coorg	78,872	6,831	14,530	3,049	...	...	...	237	211	642	...	...	1,04,372	...	1,04,372
Baluchistan	2,822	50,885	...	9,044	...	...	...	12,168	...	11,037	...	...	85,956	...	85,956
Bengal	...	...	25,281	...	...	...	...	...	...	...	...	...	25,281	*1,825*	23,456
TOTAL	1,99,304	2,00,520	1,70,808	1,26,759	...	...	415	12,806	91,981	22,029	8,480	54	8,33,156	*19,092*	8,14,064
Total India converted into £ at R15=£1														£	54,271

(a) From 1st October 1902.

67I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Berar (a)	...	...	...	28,842	851	...	...	...	...	29,693	*20,847*	8,846
North-West Frontier Province	...	...	...	22,594	...	...	...	...	267	22,861	...	22,861
Director-General, Military Works	...	...	...	26,305	—11	...	...	...	...	26,294	*—11*	26,305
Rajputana	...	...	...	2,340	...	...	...	...	...	2,340	*2,340*	...
Central India	...	...	...	...	...	...	...	...	...	...	...	...
Coorg	...	...	...	24	...	...	...	...	...	24	*24*	...
Baluchistan	...	...	...	26,887	...	...	...	...	32	26,919	...	26,919
Punjab	...	...	...	3,027	27,944	...	...	...	...	30,971	...	30,971
Central Provinces	...	...	...	...	..			10,682	...	10,682	...	10,682
TOTAL	...	...	...	1,10,019	28,784	...	...	10,682	299	1,49,784	*23,200*	1,26,584
Total India converted into £ at R15=£1 . £												8,439

No. 67J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours	Light houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Berar (a)	...	...	...	4,661	...	...	...	...	423	5,084	*4,078*	1,006
North-West Frontier Province	...	...	919	1,174	204	...	...	...	3,266	5,563	...	5,563
Director-General, Military Works	...		...	331	...	...	...	...	...	331	*331*	...
Rajputana	...	...	...	2,244	..	...	...	...	82	2,326	*2,326*	...
Coorg	...	...	...	24	...	...	...	...	...	24	...	24
Baluchistan	...	...	...	3,626	...	...	...	...	188	3,814	...	3,814
TOTAL	...	...	919	12,060	204	...	...	...	3,959	17,142	*6,735*	10,407
Total India converted into £ at R15=£1 . £												694

(a) From 1st October 1902.

No. 67K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Opium.	Forests.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Office.	Board of Revenue buildings.	Political Agencies	Stamp and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	23,799	...	...	...	...	33,219	9,800	8,385	...	...	...	...	1,08,771	13,179	1,82,359	42,166	91,319	41,249	1,151	1,277	...	19,972	28,763	6,05,409	*16,779*	5,88,630
Burma	...	67,630	8,796	23,880	17,363	...	1,47,687	61,771	13,234	...	17,310	...	10,886	50,219	12,040	2,81,167	1,38,148	9,65,213	2,23,456	...	1,674	15,226	81,133	2,53,461	23,90,294	...	23,90,294
Assam	...	54	...	...	...	...	4,242	...	62,399	...	1,679	...	1,511	10,270	15,186	56,097	21,033	36,551	30,337	...	8,437	...	9,098	7,901	2,64,795	*6,810*	2,57,985
Bengal	...	...	21,188	...	...	...	1,32,206	65,640	50,041	1,314	...	2,971	1,36,473	4,33,164	14,450	4,04,228	2,36,589	2,56,098	7,17,564	29,566	...	...	5,244	3,11,091	28,17,827	*2,07,141*	26,10,686
U. P. of Agra and Oudh	...	...	...	...	...	...	3,89,547	10,879	70,718	260			1,21,574	1,62,716	15,980	1,86,947	2,02,912	3,62,422	3,13,757	8,188	9,009	...	46,129	1,07,720	20,08,758	*36,471*	19,72,287
Punjab	...	...	...	...	...	17,169	2,06,904	346	64,582	7,551	...	...	32,619	1,24,459	13,314	49,847	3,19,530	2,00,687	2,39,501	2,388	273	...	37,609	2,43,286	15,60,065	*88,173*	14,71,892
Madras	...	1,123	4,625	...	...	4,469	3,68,431	...	51,807	4,608	...	6,771	2,749	2,80,144	45,259	1,61,709	2,62,349	1,37,921	1,93,662	25,880	75,299	...	1,08,308	26,543	17,61,657	*1,36,046*	16,25,611
Bombay	...	8,879	85,018	...	...	26	3,64,561	30,661	1,62,681	...	4,596	...	6,520	3,84,140	16,287	1,49,459	1,92,250	2,94,846	1,09,379	36	4,963	99	32,316	45,680	18,92,397	*51,784*	18,40,613
TOTLA	...	1,01,485	1,19,627	23,880	17,363	21,664	16,46,797	1,79,097	4,83,847	13,733	23,585	9,742	3,12,332	15,53,883	1,45,695	14,71,813	14,14,977	23,45,057	18,68,905	67,209	1,00,932	15,325	3,39,809	10,24,445	1,33,01,202	*5,43,204*	1,27,57,998

Total India converted into £ at R15=£1 . £ 850,533

No. 67L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forests.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Minor Departments.	Circuit houses not being Commissioners' courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	415	...	...	...	278	13,906	8,077	5,870	...	...	...	386	855	2,006	5,369	23,817	16,689	25,722	5,677	...	47	...	15,827	85	1,25,026	*1,468*	1,23,558
Burma	3,101	4,268	15,524	9,975	2,062	6,382	115	59,868	...	7,236	...	33,080	...	9,156	14,230	80,003	34,806	1,26,792	12,215	...	1,033	13,935	27,140	36,512	4,97,433	...	4,97,433
Assam	224	...	...	...	...	274	...	6,273	...	3,247	...	6,194	...	6,310	2,434	34,408	9,105	9,307	6,639	40	520	...	15,935	1,938	1,02,848	...	1,02,848
Bengal	...	4,678	...	...	...	54,699	15,225	62,584	304	...	3,047	10,156	...	62,822	17,513	1,06,525	58,564	32,555	67,403	2,523	...	...	20,998	59,721	5,79,317	*6,368*	5,72,949
U. P. of Agra and Oudh	1,111	...	...	...	...	1,04,190	5,713	43,412	1,640	...	...	23,665	...	21,318	13,733	27,318	26,659	90,035	17,355	1,087	1,396	...	10,912	14,172	4,03,716	*6,418*	3,97,298
Punjab	...	...	...	...	138	26,517	768	33,507	1,309	...	...	17,628	...	31,224	11,180	8,269	40,877	20,188	10,812	...	718	...	8,893	46,329	2,58,357	*41,132*	2,17,225
Madras	1,366	2,839	...	...	2,478	71,452	...	75,795	720	...	1,115	9,142	...	15,532	20,862	20,847	31,737	14,793	25,854	5,067	3,217	...	55,929	14,996	3,73,741	*1,052*	3,72,689
Bombay	2,640	6,638	...	...	2,444	92,974	1,161	34,305	...	7,875	...	16,140	...	32,159	31,309	32,092	21,446	66,633	53,694	131	1,670	161	12,808	13,151	4,29,431	*7,027*	4,22,404
TOTAL	8,857	18,423	15,524	9,975	7,400	3,70,394	31,059	3,21,614	3,973	18,358	4,162	1,16,391	855	1,80,527	1,16,630	3,33,279	2,39,883	3,86,025	1,99,649	8,848	8,601	14,096	1,68,442	1,86,904	27,69,869	*63,465*	27,06,404

Total India converted into £ at R15=£1 . £ 180,427

No. 67M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

Provinces	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Grand Total	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	52,608	1,00,213	1,45,179	1,60,458	23,863	66,368	545	11,589	2,952	28,073	10,040	6,01,888	...	6,01,888
Burma	7,43,564	25,049	5,35,451	3,30,386	...	51,197	1,79,846	86,426	...	23,266	825	19,82,010	...	19,82,010
Assam	38,853	...	1,38,792	89,760	1,341	886	11,164	25,012	851	7,643	...	3,14,302	*141*	3,14,161
Bengal	1,69,481	1,285	16,845	4,702	...	...	...	...	...	11,431	...	2,03,744	*17,101*	1,86,643
U. P. of Agra and Oudh	1,63,918	...	1,05,918	37,312	...	...	...	...	21,361	18,406	...	3,46,915	*11,552*	3,35,363
Punjab	1,96,016	35,154	1,01,535	20,682	17	...	...	...	...	19,247	2,018	3,74,669	*5,584*	3,69,085
Madras	1,54,846	4,151	...	13,365	...	...	...	88,565	...	8	...	2,60,935	*6,709*	2,54,226
Bombay	41,353	66,118	24,103	1,85,374	...	...	...	30,342	...	350	...	3,47,640	*768*	3,46,872
Total	15,60,639	2,31,970	10,67,823	8,48,039	25,221	1,18,451	1,91,555	2,41,934	25,164	1,08,424	12,883	44,32,103	*41,855*	43,90,248
												Total India converted into £ at R15=£1 . £		292,683

No. 67N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on Repairs to ROADS and other WORKS of COMMUNICATION.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	3,22,703	54,311	1,29,424	62,319	...	50,637	...	...	10,703	16,723	...	...	6,46,820	*1,732*	6,45,088
Burma	10,32,305	32,777	2,37,012	3,32,638	...	69,574	97,128	29,296	...	9,502	722	...	18,40,954	...	18,40,954
Assam	83,198	...	1,83,454	1,51,116	6,220	21,750	29,387	39,811	29,757	16,702	...	...	5,61,395	*25,926*	5,35,469
Bengal	9,06,405	5,192	65,374	39,245	...	...	...	2,948	...	5,586	...	...	10,24,750	*8,804*	10,15,946
U. P. of Agra and Oudh	7,47,929	...	52,065	46,632	196	...	...	...	40,784	18,407	27,707	...	9,33,720	*11,578*	9,22,142
Punjab	6,30,632	...	77,378	28,069	...	...	...	2,026	67,504	7,844	12,762	...	8,26,215	*1,933*	8,24,282
Madras	3,04,762	980	...	...	...	...	55	856	...	...	...	...	3,06,653	*168*	3,06,485
Bombay	3,89,517	1,78,974	39,535	1,31,776	875	4,811	1,042	3,803	...	4,264	14,149	...	7,68,746	*283*	7,68,463
Total	44,17,451	2,72,234	7,84,242	7,91,795	7,291	1,46,772	1,27,612	78,740	1,18,748	79,028	55,340	...	69,09,253	*50,424*	68,58,829
													Total India converted into £ at R15=£1 . £		457,255

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	1,174	...	...	30,395	3,637	...	...	...	37,891	73,097	*27,093*	46,004
Burma	1,27,255	...	117	33,495	60,120	2,756	1,66,596	...	43,350	4,33,689	...	4,33,689
Assam	...	...	...	15,594	...	...	...	...	30,658	46,252	*7,571*	38,681
Bengal	...	...	61,518	...	1,222	38,746	...	...	14,285	1,15,771	*97*	1,15,674
United P. of Agra and Oudh	60,629	...	...	36,689	1,39,838	...	...	...	28,400	2,65,556	*15,662*	2,49,894
Punjab	2,455	11,315	39,891	2,69,801	1,55,635	...	...	...	19,232	4,98,329	*3,35,133*	1,63,196
Madras	28,819	...	...	1,67,451	2,055	1,215	36,964	...	...	2,36,504	*1,66,360*	70,144
Bombay	...	...	...	12,675	...	13	...	...	5,548	18,236	*6*	18,230
TOTAL	2,20,332	11,315	1,01,526	5,66,100	3,62,507	42,730	2,03,560	...	1,79,364	16,87,434	*5,51,922*	11,35,512
Total India converted into £ at R15=£1 . £												75,701

No. 67P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets	Water-supply	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	...	...	953	...	...	...	...	...	953	*596*	357
Burma	7,571	...	2,796	1,848	4,676	3,379	10,337	...	23,692	54,299	...	54,299
Assam	...	162	...	7,233	744	...	...	9,859	...	17,998	*5,671*	12,327
Bengal	...	...	9,985	...	178	14,719	...	...	58,128	83,010	...	83,010
United P. of Agra and Oudh	6,231	...	...	1,954	7,488	...	...	...	3,826	19,499	*7,265*	12,234
Punjab	...	27	25,540	4,450	64	...	...	...	10,231	40,312	*3,613*	36,699
Madras	27,711	...	...	182	59	...	1,105	...	...	29,057	...	29,057
Bombay	469	...	353	1,590	99	3,773	669	...	17,560	24,513	*313*	24,200
TOTAL	41,982	189	38,674	18,210	13,308	21,871	12,111	9,859	1,13,437	2,69,641	*17,458*	2,52,183
Total India converted into £ at R15=£1 . £												16,812

No. 67Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS - WORKS.

PROVINCES	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	1,141	...	...	1,141	...	1,141
Berar (*a*)	...	...	...	6,677	...	...	...	10,135	...	3,129	19,941	...	19,941
Coorg	...	...	...	559	...	...	...	4	...	...	563	...	563
Burma	...	...	...	...	...	...	...	17,008	...	4,440	21,448	...	21,448
Assam	...	...	...	...	...	...	...	...	565	...	565	...	565
Central Provinces	...	...	...	732	...	...	...	...	...	...	732	...	732
United Provinces of Agra and Oudh	...	...	990	92,858	...	...	...	94,827	9,459	11,478	2,09,612	*15,150*	1,94,462
Punjab	...	...	...	3,305	...	...	...	...	...	...	3,305	...	3,305
Bombay	...	...	...	37,045	...	...	...	35,959	...	1,681	74,685	...	74,685
Madras	...	...	...	...	...	...	...	...	...	3	3	...	3
TOTAL	...	...	990	1,41,176	...	...	...	1,59,074	10,024	20,731	3,31,995	*15,150*	3,16,845
Total India converted into £ at R15 = £1 . £													21,123

No. 67R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Berar (*a*)	...	...	...	9,022	...	...	...	995	...	7,544	17,561	...	17,561
Coorg	...	...	...	407	...	...	...	367	...	...	774	...	774
Rajputana	...	...	...	...	...	...	...	418	...	...	418	...	418
Burma	...	...	...	...	...	...	...	1,694	...	2,745	4,439	...	4,439
Assam	...	...	...	...	...	...	...	...	2,605	...	2,605	...	2,605
United Provinces of Agra and Oudh	...	...	168	27,666	...	...	...	34,025	3,039	1,035	65,933	*460*	65,473
Punjab	...	...	641	...	...	...	...	...	...	...	641	...	641
Bombay	...	...	...	1,842	...	...	152	1,743	22	62	3,821	...	3,821
TOTAL	...	...	809	38,937	...	...	152	39,242	5,666	11,386	96,192	*460*	95,732
Total India converted into £ at R15 = £1 . £													6,382

(*a*) From 1st October 1902.

No. 67S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Berar (*a*)	...	...	3,397	269	...	73	586	...	...	4,518	229	...	9,072	...	9,072
Coorg	...	...	28	3,551	...	...	2,430	509	1,093	238	...	...	7,849	...	7,849
Central Provinces	6,239	7,947	8,451	4,131	795	15,609	...	...	...	...	3,991	...	47,163	...	47,163
Burma	43,309	...	35,967	4,269	...	3,786	80	7,110	...	8,616	...	...	1,03,137	...	1,03,137
Assam	4,448	...	56,412	43,359	...	4,066	3,786	804	5,689	4,850	...	...	1,23,414	...	1,23,414
U. P. of Agra and Oudh	2,83,108	35,595	1,71,761	2,64,984	16,896	34,548	11,632	6,779	1,715	1,770	...	...	8,28,788	7,795	8,20,993
Punjab	250	...	...	18,309	...	...	...	...	...	5,384	...	...	23,943	...	23,943
Madras	...	...	482	...	...	476	...	...	6,440	...	...	...	7,398	...	7,398
Bombay	6,719	11,899	5,374	98,214	8,778	15,080	27,065	7,841	8,420	12,192	389	...	2,01,971	...	2,01,971
TOTAL	3,44,073	55,441	2,81,872	4,37,086	26,469	73,638	45,579	23,043	23,357	37,568	4,609	...	13,52,735	7,795	13,44,940
Total India converted into £ at ₹15 = £1 . £															89,663

No. 67T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Berar (*a*)	291	...	4,002	5,158	1,548	...	7,126	...	...	4,126	1,479	...	23,730	...	23,730
Coorg	160	...	...	7,547	...	205	82	528	1,563	292	...	...	10,377	...	10,377
Rajputana	...	6,384	...	6,954	...	...	96	...	...	...	...	...	13,434	...	13,434
Central Provinces	42,773	13,427	42,686	17,201	...	33,202	...	...	35	...	...	...	1,49,324	...	1,49,324
Burma	1,26,404	4,471	43,187	9,872	...	13,220	20,680	5,103	...	3,090	...	...	2,26,027	...	2,26,027
Assam	7,161	...	1,71,453	96,797	14,325	1,215	13,558	5,558	4,591	14,771	...	...	3,29,429	...	3,29,429
U. P. of Agra and Oudh	6,26,700	1,17,821	45,643	51,831	3,988	5,154	198	190	28,148	18,704	13,367	...	9,11,804	5,082	9,06,722
Madras	1,300	3,230	8,720	12,317	...	...	...	2,787	1,539	...	...	327	30,220	...	30,220
Bombay	1,17,831	86,908	61,081	2,42,233	40,599	29,392	9,286	5,904	12,453	3,128	9,919	...	6,18,794	...	6,18,794
TOTAL	9,22,680	2,32,301	3,76,772	4,49,910	60,460	82,388	51,026	20,070	48,329	44,111	24,765	327	23,13,139	5,082	23,08,057
Total India converted into £ at ₹15 = £1 . £															153,870

(*a*) From 1st October 1902.

No. 67U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Berar(*a*)	...	2,069	...	6,178	1,585	...	...	3,825	13,657	...	13,657
Coorg	...	...	...	...	...	...	...	1,450	1,450	...	1,450
Burma	346	60,563	7,082	633	99	20,440	...	5,171	94,334	...	94,334
Assam	...	65	...	17,767	2,738	...	...	11,179	31,749	...	31,749
U. P. of Agra and Oudh	5,836	...	...	300	2,287	...	...	2,145	10,568	*7,123*	3,445
Punjab	...	...	...	...	...	...	...	9,517	9,517	...	9,517
Bombay	...	...	...	12,939	196	...	...	7,888	21,023	...	21,023
Madras	...	...	...	...	431	...	...	...	431	*431*	...
TOTAL	6,182	62,697	7,082	37,817	7,336	20,440	..	41,175	1,82,729	*7,554*	1,75,175
Total India converted into £ at R15 = £1 . £											11,678

No. 67V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
Berar(*a*)	...	6,520	...	7,014	...	...	...	*—2,492*	11,042	...	11,042
Coorg	...	86	...	147	...	...	...	225	458	...	458
Burma	...	9,543	35,171	...	...	9,030	...	5,105	58,849	...	58,849
Assam	...	3,036	..	7,595	2,997	...	...	7,178	20,807	...	20,807
U. P. of Agra and Oudh	827	...	...	70	13,487	...	...	1,776	16,160	...	16,160
Punjab	...	...	...	...	...	...	...	349	349	...	349
Bombay	...	...	...	1,414	...	...	...	206	1,620	...	1,620
TOTAL	827	19,185	35,171	16,241	16,484	9,030	...	12,347	1,09,285	...	1,09,285
Total India converted into £ at R15 = £1 . £											7,286

(*a*) From 1st October 1902.

No. 67W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Minor Department.	Administration.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue Buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Bushire	...	...	...	...	...	...	...	...	...	...	10,322	...	...	...	...	...	...	...	10,322	...	10,322
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,478	2,478	...	2,478
Baluchistan	...	2,816	...	...	...	...	...	...	14,201	...	7,944	1,488	...	...	921	3,784	...	455	31,609	...	31,609
Seistan	...	...	...	...	...	...	...	...	...	...	5,604	...	...	...	...	...	...	...	5,604	...	5,604
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	9	...	9
TOTAL	...	2,816	...	...	...	...	...	...	14,201	...	23,870	1,488	...	...	921	3,784	...	2,942	50,022	...	50,022
																			Total India converted into £ at R15=£1	£	3,335

No. 67X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Minor Department.	Administration.	Excise.	Land Revenue Buildings.	Excise Buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	...	...	...	...	21	...	...	197	72	749	...	4,944	288	...	259	21	1,411	67	652	8,681	...	8,681
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,921	5,921	...	5,921
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	5,877	5,877	...	5,877
TOTAL	...	...	...	...	21	...	...	197	72	749	...	4,944	288	...	259	21	1,411	67	12,450	20,479	...	20,479
																				Total India converted into £ at R15=£1	£	1,365

No. 67Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Baluchistan	...	...	...	...	...	...	...	506	...	316	...	822	...	822
N.-W. F. Province	...	...	...	1,385	...	168	...	...	...	...	...	1,553	...	1,553
TOTAL	...	...	...	1,385	...	168	...	506	...	316	...	2,375	...	2,375
												Total India converted into £ at R15=£1	£	158

No. 67Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram," or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	1,089	320	...	250	...	...	341	7,010	...	3,002	...	12,012	...	12,012
N.-W. F. Province	...	934	...	6,750	...	...	...	...	7	...	...	7,691	...	7,691
TOTAL	1,089	1,254	...	7,000	...	...	341	7,010	7	3,002	...	19,703	...	19,703
Total India converted into £ at ₹15=£1													£	1,314

No. 67Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Mysore	...	...	...	...	...	...	25,000	25,000	...	25 000
Baluchistan	..	...	...	1,574	...	...	433	2,007	...	2,007
TOTAL	...	...	...	1,574	...	...	25,433	27,007	...	27,007
Total India converted into £ at ₹15=£1									£	1,800

No. 67Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	...	...	...	2,537	...	...	796	3,333	...	3,333
Bengal	55,592	...	...	...	...	...	...	55,592	..	55,592
North-West Frontier Provinces	...	...	...	...	...	...	900	900	...	900
TOTAL	55,592	...	...	2,537	...	...	1,696	59,825	...	59,825
Total India converted into £ at ₹15=£1									£	3,988

No. 67Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Punjab	...	...	...	...	...	...	...	...	...	1,024	1,024	...	1,024
Bengal	...	111	...	...	...	...	...	250	...	1,504	1,865	...	1,865
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	14,961	14,961	...	14,961
Madras	...	...	...	...	3,450	...	...	...	...	...	3,450	...	3,450
TOTAL	...	111	...	...	3,450	...	...	250	...	17,489	21,300	...	21,300
Total India converted into £ at ₹15=£1												£	1,420

No. 67Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Administration.	Minor Departments.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Punjab	...	...	...	...	...	...	...	...	...	23,002	23,002	...	23,002
Bengal	...	...	...	...	...	...	...	...	...	1,697	1,697	...	1,697
U. P. of Agra and Oudh	...	115	...	...	...	...	...	...	1,315	21,210	22,640	...	22,640
Madras	...	...	...	14,370	...	...	...	...	...	...	14,370	...	14,370
TOTAL	...	115	...	14,370	...	...	...	...	1,315	45,909	61,709	...	61,709
Total India converted into £ at ₹15=£1 . £													4,114

No. 67Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
U. P. of Agra and Oudh	...	50	...	...	...	...	1,761	249	...	...	100	2,160	...	2,160
Madras	...	...	...	749	...	...	—212	...	...	—109	...	428	...	428
Bengal	...	...	1,000	...	...	...	...	...	14,000	...	...	15,000	...	15,000
Punjab	...	...	...	874	...	...	...	...	...	...	...	874	...	874
TOTAL	...	50	1,000	1,623	...	...	1,549	249	14,000	—109	100	18,462	...	18,462
Total India converted into £ at ₹15=£1 . £														1,231

No. 67Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Punjab	...	6,862	...	3,732	...	...	...	...	160	...	...	...	10,754	...	10,754
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bengal	2,409	...	500	...	...	...	...	...	...	...	...	...	2,909	...	2,909
U. P. of Agra and Oudh	14	443	...	...	250	...	10,873	447	...	50	328	...	12,405	...	12,405
Madras	2,973	7,841	...	10,510	4,306	10,520	2,811	2,608	80	353	...	140	42,142	*10,250*	31,892
TOTAL	5,396	15,146	500	14,242	4,556	10,520	13,684	3,055	240	403	328	140	68,210	*10,250*	57,960
Total India converted into £ at ₹15=£1 . £															3,864

No. 67Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Punjab	1,24,056	...	...	...	...	...	...	...	...	1,24,056	...	1,24,056
Bengal	...	...	...	...	5,000	...	...	...	800	5,800	...	5,800
U. P. of Agra and Oudh	...	...	...	40,688	30	...	...	...	12,552	53,270	...	53,270
Madras	77	...	...	2,470	...	...	...	...	3,864	6,411	...	6,411
TOTAL	1,24,133	...	...	43,158	5,030	...	...	...	17,216	1,89,537	...	1,89,537
										Total India converted into £ at R15=£1	£	12,636

No. 67Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Assam	...	...	...	...	...	...	...	...	40,147	40,147	...	40,147
Bengal	...	...	55,593	5,000	...	...	...	...	10,612	71,205	...	71,205
U. P. of Agra and Oudh	44	153	133	79,751	1,356	...	...	...	4,420	85,857	...	85,857
Madras	1,802	...	...	...	500	...	...	...	...	2,302	*1,000*	1,302
TOTAL	1,846	153	55,726	84,751	1,856	...	...	...	55,179	1,99,511	*1,000*	1,98,511
										Total India converted into £ at R15=£1	£	13,234

No. 67Ai.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Civil Buildings Works.

PROVINCES.	Registration.	Excise.	Opium.	Land Revenue.	Post Offices.	Telegraph.	Administration.	Marine.	Treasury and Currency.	Minor Departments.	Political Agency.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Berar (a)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	607	...	607	...	607
Central India	...	...	...	...	...	...	...	...	...	...	878	...	...	...	...	...	...	140	361	1,379	...	1,379
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	728	34	762	...	762
Burma	...	...	...	...	3,016	...	...	...	...	...	...	...	...	...	...	17,243	6,061	...	2,075	28,395	...	28,395
Bengal	1,029	4,001	...	1,184	9,260	1,912	91,682	...	415	685	...	14,729	...	284	15,111	878	37,105	22,878	6,420	2,07,573	...	2,07,573
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	1,69,901	...	...	...	...	2,242	727	10,520	1,83,390	...	1,83,390
Madras	...	...	...	...	...	...	4,134	...	...	108	...	20,009	...	...	...	...	57,520	25,119	40,951	1,47,841	...	1,47,841
Bombay	...	...	...	...	...	...	4,727	...	...	...	...	32,331	...	...	...	...	6,737	...	1,941	45,736	...	45,736
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	995	...	...	...	...	4,345	...	480	5,820	...	5,820
Punjab	...	...	...	...	...	...	...	...	...	...	...	55,532		...	...	...	22,146	...	6,723	84,401	...	84,401
	1,029	4,001	...	1,184	12,276	1,912	1,00,543	...	415	793	878	2,93,497	...	284	15,111	18,121	1,36,156	50,199	69,505	7,05,904	...	7,05,904
Total India converted into £ at R15=£1																					£	47,060

(a) From 1st October 1902.

No. 67Aj.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Civil Buildings.

PROVINCES.	Land Revenue.	Forest.	Excise.	Marine.	Political Agency.	Post Offices.	Telegraph.	Administration.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Pubic Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana	...	...	...	...	...	...	...	...	...	...	210	...	...	...	38	44	...	782	1,074		1,074
Central India	...	...	...	...	27	...	...	...	...	...	...	...	...	...	41	212	652	...	932	...	932
Central Provinces	...	...	...	...	...	...	...	307	...	...	...	...	...	...	...	...	1,356	54	1,717	...	1,717
Burma	...	...	...	107	...	850	...	...	...	...	75	...	...	...	5,131	2,335	...	3,170	11,668	...	11,668
Bengal	20	38	...	...	...	...	...	6,911	5	508	17,255	...	1,160	...	...	3,522	6,462	2,195	38,076	...	38,076
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	84,766	...	...	...	...	1,659	965	23,223	1,10,613	...	1,10,613
Madras	...	...	...	...	...	...	...	1,423	...	515	17,051	...	...	...	...	26 442	14,627	33,844	93,902	...	93,902
Bombay	13	...	...	...	...	...	...	902	...	...	65,878	...	...	...	...	9,319	...	1,611	77,723	...	77,723
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	2,399	...	...	...	...	1,890	...	1,321	5,610	...	5,610
Punjab	...	...	...	...	...	...	...	...	...	...	39,365	...	...	...	...	13,396	...	35,290	88,051	...	88,051
Total	33	38	...	107	27	850	...	9,543	5	1,023	2,26,999	...	1,160	...	5,210	58,819	24,062	1,01,490	4,29,366	...	4,29,366
Total India converted into £ at R15=£1																				£	28,624

No. 67Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central India	...	...	...	...	...	...	...	...	731	...	...		731		731
Central Provinces	...	...	480	1,503	...	...	...	...	17,589	1,642	...	...	21,214	...	21,214
Burma	27,081	2,188	45,897	40,398	11,880	2,964	11,528	1,141	5,810	31,524	1,541	...	1,81,952	...	1,81,952
Bengal	2,38,965	90,393	2,93,916	3,85,239	49,390	1,61,437	71,151	74,920	92,138	36,654	12,088	...	15,06,291	...	15,06,291
U. P. of Agra and Oudh	1,351	1,627	1,738	3,236	3,088	1,533	3,035	3,940	4,441	451	264	...	24,704	...	24,704
Madras	1,44,034	1,23,149	58,704	1,06,037	39,494	31,342	11,358	6,604	1,09,981	24,914	2,780	...	6,58,397	...	6,58,397
Bombay	...	981	12,895	3,111	6,661	3,664	14,462	15,442	27,544	49,178	11,404	...	1,45,342	...	1,45,342
N.-W. F. Province	...	4,403	...	...	...	...	...	...	...	...	...	...	4,403	...	4,403
Punjab	...	26,884	...	...	...	...	...	...	...	...	...		26,884		26,884
TOTAL	4,11,431	2,49,625	4,13,630	5,39,524	1,10,513	2,00,940	1,11,534	1,02,047	2,58,234	1,44,363	28,077	...	25,69,018	...	25,69,918
Total India converted into £ at R15=£1 . £															171,328

No. 67Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Assam	...	...	...	...	...	...	...	...	2,001	...	...		2,001		2,001
Central India	621	45	...	...	263	...	...	6	...	219	...	...	1,154	...	1,154
Central Provinces	1,818	480	7,640	3,363	10,303	6,984	5,808	17,626	...	5,610	5,599	...	65,231	...	65,231
Burma	34,080	10,250	24,362	30,562	4,206	213	6,520	774	5,630	32,042	494	...	1,49,133	...	1,49,133
Bengal	5,97,359	1,51,429	2,69,093	3,49,083	52,371	2,28,073	97,334	1,34,378	96,497	61,363	38,261	...	20,75,241	...	20,75,241
U. P. of Agra and Oudh	368	1,806	43,047	87,083	50,187	19,861	35,431	34,223	8,118	16,856	4,762	...	3,01,742	...	3,01,742
Madras	19,00,678	2,60,184	1,69,950	3,[illegible]9,841	40,794	16,604	6,065	10,186	46,583	40,868	40,811	...	28,42,564	...	28,42,564
Bombay	14,966	13,967	70,883	1,10,541	47,258	11,306	37,672	88,435	15,091	54,287	53,014	...	5,17,425	...	5,17,425
N.-W. F. Province	...	19,044	...	...	...	...	...	...	...	...	...	...	19,044	...	19,044
Punjab	...	2,93,441	...	...	...	...	...	...	...	...	...	...	2,93,441	...	2,93,441
TOTAL	25,49,890	7,50,646	5,84,980	8,90,473	2,05,382	2,83,041	1,88,830	2,85,628	1,73,920	2,11,245	1,42,941	...	62,66,976	...	62,66,976
Total India converted into £ at R 15=£1 . £															417,798

No. 67Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Coorg	...	...	...	...	...	...	...		40	40	...	40
Central Provinces	...	...	...	...	1,446	...	...		...	1,446	...	1,446
Burma	32,054	77,158	1,325	2,677	10,572	3,102	...	...	8,613	1,35,501	...	1,35,501
Bengal	7	...	...	...	89,495	1,935	104	975	16,435	1,08,951	...	1,08,951
U. P. of Agra and Oudh	...	...	...	...	...	136	...	...	670	806	...	806
Madras	17,096	38,718	...	...	6,347	2,475	...	...	12,811	77,447	...	77,447
Bombay	25	166	...	126	1,28,409	335	...	...	5,851	1,34,912	...	1,34,912
N.-W. F. Province	...	...	...	...	...	...	...	...	4,414	4,414	...	4,414
Punjab	...	...	...	...	...	...	...	...	19,045	19,045	...	19,045
TOTAL	49,182	1,16,042	1,325	2,803	2,36,269	7,983	104	975	67,879	4,82,562	...	4,82,562
Total India converted into £ at R15=£ 1 . £												32,171

No. 67An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	113	86	...	...	2,591	20	10	...	...	2,820	...	2,820
Burma	7,069	34,839	...	14	2,358	642	...	...	3,245	48,167	...	48,167
Bengal	280	...	...	...	36,740	2,476	3	...	2,094	41,593	...	41,593
U. P. of Agra and Oudh	3,126	...	...	...	3,171	1,148	...	...	4,646	12,091	...	12,091
Madras	10,071	13,321	1,467	...	14,535	52	...	...	1,00,185	1,39,631	...	1,39,631
Bombay	...	13	...	455	95,901	401	...	...	9,504	1,06,274	...	1,06,274
N.-W. F. Province	...	...	...	...	...	...	...	...	2,834	2,834	...	2,834
Punjab	...	...	...	...	...	...	...	...	41,738	41,738	...	41,738
TOTAL	20,659	48,259	1,467	469	1,55,296	4,739	13	...	1,64,246	3,95,148	...	3,95,148
Total India converted into £ at R15 =£1 . £												26,343

No. 68.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL or LOCAL REVENUES for, and to end of, the Year 1902-1903.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
IMPERIAL.	R	R	R	Details of construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
Madras.				
Mayavaram-Mutupet	...	—12,34,720	—12,34,720	
PROVINCIAL.				
Assam.				
Jorhat	—834	9,05,098	9,04,264	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Madras.				
Mayavaram-Mutupet	...	24,97,355	24,97,355	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	—834	98,01,698	98,00,864	
LOCAL.				
Madras.				
Mayavaram-Mutupet	8,20,726	2,63,818	10,84,544	
TOTAL	8,19,892	88,30,796	96,50,688	
Total converted into £ at R15 = £ 1 . £	54,659	588,720	643,379	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section L.—Army.

Revenue £1,124,990. Expenditure £17,346,392.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	69	Abstract Account of Receipts and Charges	198 and 199	...	988,256	14,326,792
„ Non-Effective.	69	Ditto ditto		...	136,734	3,019,600
Army	69A	Detailed Account of Receipts	202	1,124,990	...	...
„	69B	Detailed Account of Charges	210	17,346,392	...	...
„	69C	Statement of Established Strength	211	...	...	...
			Total		1,124,990	17,346,392

No 69.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1903.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
			R	R	R	R	R	£	£	£
	EFFECTIVE SERVICES.									
III	Regimental Pay, Allowances, and Charges	200	23,329	18,409	15,347	15,371	72,456	4,830	...	4,830
IV	Supply and Transport	200	17,18,729	19,36,148	1,68,086	5,78,097	44,01,060	293,404	...	293,404
V	Remount and Veterinary Establishments, Supplies and Services	200	80,717	1,43,483	10,101	28,784	2,63,085	17,539	...	17,539
VI	Clothing Establishments, Supplies and Services	200	2,80,729	1,90,473	2,52,762	1,95,550	9,19,514	61,301	13,729	75,030
VII	Barrack Establishments, Supplies and Services	201	7,193	3,784	4,272	5,409	20,658	1,377	...	1,377
IX	Medical Establishments, Supplies and Services	201	61,063	50,724	1,97,659	1,16,022	4,25,468	28,365	...	28,365
X	Ordnance Establishments, Stores, and Camp Equipage	201	7,91,461	5,32,228	9,96,940	12,56,604	35,77,233	238,482	50,531	289,013
XII	Education	201	595	17,951	389	508	19,443	1,296	...	1,296
XIII	Sea Transport Charges	202	3,291	4,564	4,939	30,546	43,340	2,889	168,620	171,509
XIV	Miscellaneous Services	202	7,837	51,492	7,047	9,214	75,590	5,040	100,853	105,893
	TOTAL EFFECTIVE SERVICES		29,74,944	29,49,256	16,57,542	22,36,105	98,17,847	654,523	333,733	988,256
			59,24,200							
	NON-EFFECTIVE SERVICES.									
	Rewards for Military Services	202	1,033	1,386	584	161	3,164	211	...	211
XVI	Military Pensions to Natives	202	...	...	...	2,215	2,215	148	34,330	34,478
XVIII XIX	Family Pensions and Compassionate Allowances to Europeans	202	4,32,247	2,30,229	2,34,104	2,60,075	11,56,655	77,110	24,935	102,045
	TOTAL NON-EFFECTIVE SERVICES		4,33,280	2,31,615	2,34,688	2,62,451	11,62,034	77,469	59,265	136,734
			6,64,895							
	TOTAL ARMY RECEIPTS	202	34,08,224	31,80,871	18,92,230	24,98,556	1,09,79,881	731,992	392,998	1,124,990
			65,89,095							

ARMY CHARGES.

		For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England. Stores.	England. Other Charges.	Total India and England.
	EFFECTIVE SERVICES.		R	R	R	R	R	£	£	£	£
1	Army and Garrison Staff	203	12,45,572	22,24,161	10,72,412	12,14,828	57,56,973	383,798	...	...	383,798
2	Administrative Staff	203	8,16,408	4,01,243	5,21,237	3,75,252	21,14,140	140,943	...	...	140,943
3	Regimental Pay, Allowances, and Charges	204	2,22,28,722	2,66,77,918	1,50,96,978	1,85,93,277	8,25,96,895	5,506,460	...	1,219,849	6,726,309
4	Supply and Transport	205	1,20,35,331	1,40,35,108	65,59,486	93,16,970	4,19,46,895	2,796,460	45,865	...	2,842,325
5	Remount and Veterinary Establishments, Supplies and Services	206	23,72,754	4,23,283	9,46,638	8,34,305	45,76,980	305,132	...	19,624	324,756
6	Clothing Establishments, Supplies and Services	206	16,23,451	3,60,117	5,45,379	2,66,497	27,95,444	186,363	183,149	...	369,512
7	Barrack Establishments, Supplies and Services	206	7,44,601	4,88,749	5,02,804	3,19,103	20,55,257	137,017	...	...	137,017
8	Administration of Martial Law	207	71,567	1,22,389	84,791	70,707	3,49,454	23,297	...	...	23,297
9	Medical Establishments, Supplies and Services	207	22,20,282	20,40,923	15,90,621	17,04,062	75,65,888	504,393	46,930	10,834	562,157
10	Ordnance Establishments, Stores and Camp Equipage	208	51,89,122	22,66,161	10,18,421	28,25,850	1,12,99,554	753,303	1,015,005	14,325	1,782,633
11	Ecclesiastical	208	1,30,227	1,11,818	54,859	84,939	3,81,843	25,456	...	...	25,456
12	Education	208	44,740	2,15,965	1,32,004	63,939	4,56,648	30,443	...	...	30,443
13	Sea Transport Charges	209	64,433	1,825	1,42,796	4,90,580	6,99,634	46,642	...	367,330	413,972
14	Miscellaneous Services	209	31,49,895	13,72,656	3,86,511	7,18,453	56,27,515	375,168	...	3,947	379,115
15	Volunteer Corps	209	9,82,010	2,12,413	7,26,538	4,31,071	23,52,032	156,802	...	...	156,802
		210	5,29,29,115	5,09,54,729	2,93,81,475	3,73,09,833	17,05,75,152	11,371,677	1,290,949	1,635,909	14,298,535
	UNADJUSTED EXPENDITURE		2,56,704	−40,792	1,59,339	48,600	4,23,851	28,257	...	...	28,257
	TOTAL EFFECTIVE SERVICES		5,31,85,819	5,09,13,937	2,95,40,814	3,73,58,433	17,09,99,003	11,399,934	1,290,949	1,635,909	14,326,792
			10,40,99,756						2,926,858		
	NON-EFFECTIVE SERVICES.										
16	Rewards for Military Services	209	34,928	50,848	14,823	15,641	1,16,240	7,749	...	8	7,757
17	Military Pensions to Europeans	210	4,28,093	1,41,869	5,14,865	2,11,504	12,96,331	86,422	...	2,245,181	2,331,603
18	Military Pensions to Natives	210	18,19,599	21,68,552	24,01,325	11,21,793	75,11,269	500,751	...	...	500,751
19	Family Pensions and Compassionate Allowances to Europeans.	210	87,014	24,268	87,657	54,179	2,53,118	16,875	...	118,610	135,485
20	Departmental Pensions and Gratuities	210	2,97,148	44,264	1,60,322	1,58,323	6,60,057	44,004	...	...	44,004
			26,66,782	24,29,801	31,78,992	15,61,440	98,37,015	655,801	...	2,363,799	3,019,600
	TOTAL NON-EFFECTIVE SERVICES		50,96,583						2,363,799		
	TOTAL ARMY CHARGES	210	5,58,52,601	5,33,43,738	3,27,19,806	3,89,19,873	18,08,36,018	12,055,735	1,290,949	3,999,708	17,346,392
			10,91,96,339						5,290,657		

A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1903.

HEADS OF RECEIPTS.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
RECEIPTS UNDER GRANT III.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.					
Discharge Purchase Money	9,690	11,015	4,400	3,270	28,375
Unclaimed Balances of Deserters and others	124	124	207	240	695
Hutting Money	...	...	2,081	...	2,081
Miscellaneous	13,515	7,270	8,659	11,861	41,305
TOTAL . R	23,329	18,409	15,347	15,371	72,456
Total India converted into £ at ₹15 = £1 . . £					4,830
RECEIPTS UNDER GRANT IV.					
SUPPLY AND TRANSPORT.					
Sale of Provisions and Stores	2,37,761	1,19,698	62,971	2,00,088	6,20,518
Sale of Malt Liquor	11,79,984	14,62,253	292	1,52,700	27,95,229
Sale of Rum	37,242	54,793	4,079	5,673	1,01,787
Recoveries on account of Dairy Farms	...	...	819	...	819
Value of Stores issued to other Departments	7,501	4,101	7,854	64,386	83,842
Recoveries on account of Table Money, etc., in Inland Steamers	5	340	226	...	571
Cattle Farms	...	...	461	...	461
Receipts on account of the Kheddas	1,75,433	...	...	...	1,75,433
Sale of Transport or Battery Cattle	6,436	56,360	79,752	2,279	1,44,827
Sale of Ambulance Cattle	42	...	...	.	42
Miscellaneous Transport Receipts for hire of Cattle, sale of old Equipments, etc.	18,956	21,612	4,052	7,155	51,775
Miscellaneous Ambulance Receipts for hire of Cattle, sale of old Equipments, etc.	253	106	162	182	703
Receipts in connection with Grass Cultivation	30,666	40,267	3,521	2,374	76,828
Miscellaneous	16,442	48,832	3,897	1,42,074	2,11,245
Special Services—					
Occupation of Chitral and its communications	8,008	35,537	...	1,186	44,731
Wano Garrison	...	45,451	...	...	45,451
Tochi Garrison	...	41,221	...	...	41,221
Kajuri Kach and Jandola Garrisons	...	5,577	...	...	5,577
TOTAL	17,18,729	19,36,148	1,68,086	5,78,097	44,01,060
Total India converted into £ at ₹15 = £1 . . £					293,404
RECEIPTS UNDER GRANT V.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	14,156	87	...	3,256	17,499
Sale of Regimental Cast Horses	16,166	16,021	23,771	6,517	62,475
Sale of Chargers selected by Officers	10,966	19,597	4,666	9,820	45,049
Rent of Lands	...	...	...	1,974	1,974
Miscellaneous	39,429	1,07,778	*—18,336*	7,217	1,36,088
TOTAL . ₹	80,717	1,43,483	10,101	28,784	2,63,085
Total India converted into £ at ₹15 = £1 . . £					17,539
RECEIPTS UNDER GRANT VI.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	47,574	34,776	61,440	27,954	1,71,744
Sale of Necessaries	1,46,921	1,28,258	86,824	76,427	4,38,430
Hyderabad Contingent	...	...	6,443	...	6,443
Value of Stores issued to other Departments	79,183	26,292	88,933	89,363	2,83,771
Miscellaneous	7,051	1,147	9,122	1,806	19,126
TOTAL IN INDIA . ₹	2,80,720	1,90,473	2,52,762	1,95,550	9,19,514
Total India converted into £ at ₹15 = £1 . £					61,301
IN ENGLAND:					
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.; Clothing and Necessaries £					13,729
TOTAL . £					75,030

No. 69A.—Detailed Account of Army Receipts for the Year ended 31st March 1903—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	R	R	R	R	R
RECEIPTS UNDER GRANT VII.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Barrack Bedding, etc.	2,311	1,606	2,476	4,421	10,814
Recoveries for damaged or deficient Barrack Utensils, etc.	2,786	2,104	1,434	751	7,075
Value of Stores issued to other Departments	1,253	...	290	161	1,704
Miscellaneous	843	74	72	76	1,065
TOTAL . R	7,193	3,784	4,272	5,409	20,658
Total India converted into £ at R15 = £1 . . £					1,377
RECEIPTS UNDER GRANT IX.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Medical Stores	6,728	10,534	4,761	6,723	28,746
Stoppages from Officers and Men in Hospitals	628	215	5,200	52	6,095
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	1,675	1,675
Value of Stores issued to other Departments	49,131	36,994	1,83,596	1,03,402	3,73,123
Miscellaneous	4,560	2,981	4,102	4,170	15,813
SPECIAL SERVICES—					
Occupation of Chitral and its Communications	16	...	...	...	16
TOTAL . R	61,063	50,724	1,97,659	1,16,022	4,25,468
Total India converted into £ at R15 = £1 . . £					28,365
RECEIPTS UNDER GRANT X.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
ARSENALS AND DEPÔTS—					
Sale of Ordnance Stores and Camp Equipage	1,28,370	1,73,886	1,04,412	2,11,437	6,18,105
Work executed in Manufacturing Departments	272	61	240	1,343	1,916
Value of Stores issued to other Departments	2,74,248	3,47,349	8,75,994	6,29,574	21,27,165
Hyderabad Contingent	...	...	—28,130	1,15,146	87,016
Miscellaneous	19,042	10,932	15,603	18,252	63,829
FACTORIES—					
Sale of Ordnance Stores	3,62,473	...	22,917	2,80,324	6,65,714
Value of Stores issued to other Departments	10	...	5,047	...	5,057
Miscellaneous	7,046	...	857	5 28	8,431
TOTAL IN INDIA . R	7,91,461	5,32,228	9,96,940	12,56,604	35,77,233
Total India converted into £ at R15 = £1 . £					238,482
IN ENGLAND:					
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.: Ordnance and Miscellaneous . £					50,531
TOTAL . £					289,013
RECEIPTS UNDER GRANT XII.					
EDUCATION.					
Receipts from Schools, etc.	590	17,943	389	447	19,369
Miscellaneous	5	8	...	61	74
TOTAL . R	595	17,951	389	508	19,443
Total India converted into £ at R15 = £1 . £					1,296

No. 69 A.—Detailed Account of Army Receipts for the Year ended 31st March 1903—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
RECEIPTS UNDER GRANT XIII.	R	R	R	R	R
SEA TRANSPORT CHARGES.					
Table Money	2,371	2,864	4,435	2,642	12,312
Recoveries of Table Money, etc., in Indian Troop Service Transports	920	800	504	27,454	29,678
Passage money	...	900	...	450	1,350
TOTAL IN INDIA . R	3,291	4,564	4,939	30,546	43,340
Total India converted into £ at R15=£1 . . £					2,889
IN ENGLAND:					
Contribution by the Imperial Government in respect of cost of the Transport of Troops . . . . . £ 130,000					
Indian Troop Service:					
Receipts from the Admiralty, recoveries on account of messing, etc. „ 38,473					
Passage of Officers and Troops:					
Recoveries on account of messing . . . . . „ 147					
					168,620
TOTAL . £					171,509
RECEIPTS UNDER GRANT XIV.					
MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	4,401	7,378	5,429	2,224	19,432
Fines and penalties	...	...	...	5	5
Miscellaneous	2,382	3,824	1,618	6,796	14,620
Special Services—					
Occupation of Chitral and its Communications	32	212	...	...	244
Wano Garrison	...	42	...	...	42
Tochi Garrison	...	1,078	...	...	1,078
Kohat-Kurram Force	—26	6,066	...	...	6,040
Blockade of the Mahsud Waziris	1,048	32,842	...	189	34,079
North-West Frontier Field Operations	...	50	...	...	50
TOTAL IN INDIA . R	7,837	51,492	7,047	9,214	75,590
Total India converted into £ at R15=£1 . . £					5,040
IN ENGLAND:					
Contribution by the Imperial Government in respect of Military charges for Aden £ 100,000					
Fees received in respect of King's Indian Cadets at the Royal Military College, Sandhurst . . . . . „ 853					100,853
TOTAL . £					105,893
RECEIPTS UNDER GRANT XVI.					
REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	1,033	1,386	584	161	3,164
Total India converted into £ at R15=£1 . . £					211
RECEIPTS UNDER GRANT XVIII.					
MILITARY PENSIONS TO NATIVES.					
Miscellaneous	...	...	...	2,215	2,215
Total India converted into £ at R15=£1 . . £					148
IN ENGLAND:					
Contributions towards pensions of Indian Native soldiers lent for Imperial Service . . £					34,330
TOTAL .					34,478
RECEIPTS UNDER GRANT XIX.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Subscriptions towards Indian Military Service Family Pensions	4,32,238	2,30,229	2,34,104	2,60,075	11,56,646
Artillery Charitable Fund Recoveries	9	...	...	...	9
TOTAL IN INDIA . R	4,32,247	2,30,229	2,34,104	2,60,075	11,56,655
India converted into £ at R15=£1 . . £					77,110
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions . . . . . £					24,935
TOTAL . £					102,045
TOTAL RECEIPTS, MILITARY DEPARTMENT.					
IN INDIA	34,08,224	31,80,871	18,92,230	24,98,556	1,09,79,881
Total India converted into £ at R15=£1 . . . . . £					731,992
IN ENGLAND . . . . . £					392,998
TOTAL . £					1,124,990

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903.

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 1.	R	R	R	R	R
ARMY AND GARRISON STAFF.					
Commander-in-Chief	32,169	2,46,700	7,676	15,947	3,02,492
Lieutenant-Generals Commanding the Forces	1,05,358	99,269	1,03,473	1,12,818	4,20,918
Adjutant General's Department	1,31,958	3,72,463	1,12,697	1,18,451	7,35,569
Artillery Branch	17,223	1,01,859	15,991	20,910	1,55,983
Cavalry Branch	1,926	33,185	1,030	1,357	37,498
Musketry Inspection	66,125	1,00,057	44,359	46,903	2,57,444
Quarter Master General's Department	41,999	2,07,092	22,595	27,929	2,99,615
Quarter Master General's Department, Intelligence Branch	122	1,69,494	176	3,404	1,73,196
Gymnastic Instruction	30,513	9,758	6,211	9,737	56,219
Army Signalling	1,203	21,125	623	16,340	39,291
Mounted Infantry Schools	40,709	82,001	33,552	43,774	2,00,036
District Commands and Staff	4,62,033	3,84,373	5,01,849	5,40,423	18,88,678
Garrison and Station Staff	1,97,969	2,24,057	1,55,591	1,16,218	6,93,835
Hill Sanitaria	1,13,539	64,434	31,448	76,424	2,85,845
Miscellaneous Depôts	...	...	35,070	64,193	99,263
Staff of Local Forces	107	84,346	71	...	84,524
Staff Miscellaneous	2,616	...	...	...	2,616
Special Services—					
Occupation of Chitral and its communications	3	19,328	...	...	19,331
Wano Garrison	...	1,142	...	...	1,142
Tochi Garrison	...	3,178	...	...	3,178
Kajuri Kach and Jandola Garrisons	...	300	...	...	300
TOTAL . R	12,45,572	22,24,161	10,72,412	12,14,828	57,56,973
Total India converted into £ at R15=£1 . . £					383,798
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	76,782	5,968	38,770	30,837	1,52,357
Accountant General, Military Department	1,71,409	...	...	498	1,71,907
Controller of Military Accounts—					
Central Branch	94,650	66,934	50,564	45,551	2,57,699
Accounts Branch	43,472	35,823	28,439	35,786	1,43,520
Pay Branch	1,41,957	1,22,539	1,00,878	1,10,633	4,76,007
Supply and Transport Branch	1,10,858	1,12,610	62,093	79,093	3,64,654
Supply and Transport Branch, Rangoon	360	...	75,431	3	75,794
Ordnance and Clothing Branch	70,987	...	66,547	...	1,37,534
Pay Offices (Rangoon and Bombay)	...	...	19,332	23,160	42,492
Pension Pay Offices and Pension Payments	240	15,613	62,289	19,628	97,770
Inspection, Special Duties and Probationers	38,770	17,814	15,339	22,859	94,782
Examiner, Ordnance Factory Accounts in India	66,144	...	1	...	66,145
Officers in charge, Treasure Chests	779	369	1,554	7,204	9,906
Special Services—					
Occupation of Chitral and its communications	...	15,197	...	...	15,197
Wano Garrison	...	929	...	...	929
Tochi Garrison	...	4,754	...	...	4,754
Gilgit Agency	...	2,608	...	...	2,608
Kajuri Kach and Jandola Garrison	...	85	...	...	85
TOTAL . R	8,16,408	4,01,243	5,21,237	3,75,252	21,14,140
Total India converted into £ at R15=£1 . . £					140,943

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 3.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	₹	₹	₹	₹	₹
European Army.					
Artillery	30,51,813	27,76,211	16,80,531	32,04,486	1,07,13,041
Cavalry	9,20,786	11,20,774	6,67,459	1,81,647	28,90,666
Engineers	—190	7,061	277	5,538	12,686
Sub-Marine Mining	35,575	17,447	44,317	89,477	1,86,816
Infantry	73,82,145	63,08,034	43,24,136	54,32,273	2,34,46,588
Invalid and Veteran Establishment	7,182	...	18,107	205	25,494
Staff Corps	1,82,574	2,17,288	1,61,275	1,89,223	7,50,360
General List, Cavalry	...	...	...	4,960	4,960
General List, Infantry	4,075		12,780	...	16,855
General Officers, unemployed	5,325	12,780	7,455	...	25,560
Colonels' Allowances	...	4,065	814	10,956	15,835
Army Reserve	15,492	2,198	6,874	5,397	29,961
Recruiting Rewards, etc.	1,51,387	97,467	38,440	1,925	2,89,219
Kit Money for Recruits on Enlistment	1,833	1,717	960	5,468	9,978
Annual Grant-in-aid of Half-mounting	1,629	7,095	946	4,598	14,268
Hutting Money	3,748	2,778	2,657	2,512	11,695
Batta	1,949	6,681	4,937	5,134	18,701
Postage Charges	16,525	15,880	7,192	9,560	49,157
Family Allowances	86,373	71,598	53,771	66,987	278,729
Incidental Expenses of a Regimental nature	52,343	34,613	29,116	51,750	1,67,822
Purchase of Books and Periodicals	162	1,056	688	434	2,340
TOTAL	1,19,20,726	1,07,04,743	70,62,732	92,72,530	3,89,60,731
Total India converted into £ at ₹ = £1					£ 2,597,382
IN ENGLAND:					
Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India—					
For the year 1902-1903				£852,000	
Less—Adjustment through War Office, Miscellaneous Accounts				7	
				,,	8,51,993
Furlough allowances of Officers of the Indian Service					250,605
Furlough allowances of Officers and men of British Regiments serving in India					106,628
Advances to Regiments proceeding to India					1,322
Pay and allowances during Voyage, of Regiments returning from India					4,800
Deferred Pay issued to Non-commissioned Officers who took their discharge when on Furlough					647
Pay and allowances of Second Lieutenants on appointment					3,854
				£	1,219,849
TOTAL EUROPEAN ARMY				£	3,817,231
Native Army.					
Artillery	79,945	6,06,517	2,48,956	3,268	9,38,686
Body-Guard	73,193	...	45,505	...	1,18,698
Cavalry	36,22,645	56,34,128	6,78,332	32,98,427	1,32,33,532
Sappers and Miners	2,88,759	2,06,453	5,08,209	3,18,426	13,21,847
Sub-Marine Mining	8,373	...	15,715	27,591	51,679
Infantry	55,08,351	82,44,206	58,57,248	51,87,934	2,47,97,739
Recruiting Depôts	30,500	38,674	28,430	24,645	1,22,249
Hutting Money	77,277	1,56,621	1,25,358	57,973	4,17,229
Batta	8,212	9,659	88,268	56,406	1,62,545
Incidental Expenses of a Regimental nature	45,861	62,472	34,123	34,716	1,77,172
Kit Money for Recruits on Enlistment	55,745	1,11,310	1,78,130	87,944	4,33,129
Annual Grant-in-aid of Half-mounting	1,27,876	2,02,901	1,21,800	1,13,847	5,66,424
Postage Charges	13,509	18,916	11,636	10,309	54,370
Purchase of Books and Periodicals	12	...	105	125	242
Reserve Forces	3,42,941	5,80,985	77,353	93,361	10,94,640
Family Allowances	8,639	2,754	13,951	1,923	27,267
Special Services.					
Occupation of Chitral and its communications	16,088	36,006	1,127	3,852	57,073
Wano Garrison	...	3,116	...	...	3,116
Tochi Garrison	70	57,399	...	...	57,469
Kajuri Kach and Jandola Garrison	...	1,058	...	...	1,058
TOTAL NATIVE ARMY	₹ 1,03,07,996	1,59,73,175	80,34,246	93,20,747	4,36,36,164
Total India converted into £ at ₹15=£1					£ 2,9 9,078
TOTAL { INDIA	2,22,28,722	2,66,77,918	1,50,06,978	1,85,93,277	8,25,96,895
Total India converted into £ at ₹15=£1					5,506,460
ENGLAND				£	1,219,849
TOTAL				£	6,726,309

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 4. SUPPLY AND TRANSPORT.	₹	₹	₹	₹	₹
Establishments.					
Supervising Staff	3,05,197	1,27,545	1,32,112	94,065	6,58,919
Executive Establishment—Supply and Transport	6,69,818	6,58,757	5,49,256	4,78,835	23,56,666
Transport.					
Transport Enumeration	43,199	1,44,545	...	30,190	2,17,934
Unorganised Transport	1,91,046	3,48,653	1,80,210	82,553	8,02,462
Mule Corps	1,26,764	3,46,441	62,192	2,82,131	8,17,528
Mule Cadres	73,532	3,23,831	...	483	3,97,846
Silladar Camel Cadres	94	7,33,063	...	1,04,660	8,37,817
Pony Cart Train Cadres	22,554	21,193	...	2	43,749
Service Grantee Camel Corps	..	17,151	...	...	17,151
Reserve of Mule Drivers and Artificers	...	5,048	...	...	5,048
Subordinate Establishments	2,91,187	1,23,693	1,00,043	1,95,089	7,10,012
Khedda Establishments (Dacca)	62,443	15	...	...	62,458
Cattle Depôt (Hoonsoor)	6	....	8,084	...	8,090
Agent for Government Consignments	*—83,481*	*—7*	...	...	*—83,488*
Supplies.					
Provisions for Europeans	31,87,759	21,91,510	17,71,755	22,82,563	94,33,587
Provisions for Natives	2,62,407	20,159	6,59,539	8,57,108	17,99,213
Compensation to Natives for dearness of Provisions	6,50,861	7,27,676	6,46,912	5,08,618	25,34,067
Compensation to Native Cavalry for dearness of Forage	35,635	2,48,830	...	5,27,210	8,11,675
Purchase of Reserve Stock	76,038	79,378	8,033	50,859	2,14,308
Malt Liquor purchased locally	8,95,949	19,39,547	362	...	28,35,858
Rum	671	30,979	...	10,777	42,427
Expenditure connected with Dairy Farms	75,647	22,646	...	24,283	1,22,576
Contingent Expenses	...	399	...	...	399
Services.					
Hire of Transport	1,67,481	1,67,599	90,597	3,40,445	7,66,122
Sea and Inland Water Charges	1,66,727	25	1,22,260	2,89,863	5,78,875
Railway Charges	16,73,394	16,52,003	8,45,491	12,91,349	54,62,237
Charges in connection with Grass Cultivation	6,56,055	5,11,911	86,217	2,20,885	14,75,068
Feed of Horses, Ponies Battery Mules, Yaboos, Bullocks and Elephants	7,68,214	7,68,696	8,81,747	5,47,801	29,66,458
Purchase of Battery Bullocks and Elephants	163	1,800	...	...	1,963
Purchase and Repair of Gear for Battery Elephants and Bullocks	112	65	685	141	1,003
Regimental Equipment and Camp Contingencies	31,346	37,055	14,986	26,667	1,10,054
Implements, Godown Furniture, and Contingencies	1,75,796	1,09,772	36,349	1,10,351	4,32,268
Freight Charges of Stores from England	1,010	888	611	1,354	3,863
Khedda Charges (Dacca)	11,873	...	...	...	11,873
Cattle Depôt (Hoonsoor)	...	...	9,047	...	9,047
Reserves of Fodder	1,43,942	41,276	...	64,856	2,50,074
Miscellaneous	1,79,261	22,101	31,311	2,14,747	4,47,420
Transport.					
Unorganised Transport	9,55,621	8,79,727	3,21,073	4,14,000	25,70,421
Mule Corps	1,15,644	2,97,055	73,603	4,17,745	9,04,047
Mule Cadres	52,765	1,54,002	...	30	2,06,797
Silladar Camel Cadres	...	42,434	...	24,620	67,054
Pony Cart Train Cadres	19,814	9,756	...	13	29,583
Service Grantee Camel Corps	...	552	...	...	552
Transport charges connected with the Army Bearer Corps	13,930	17,879	2,439	13,558	47,806
	1,20,20,474	1,28,25,648	66,34,914	95,07,851	4,09,88,887
Deduct—Value of supplies to other Departments	*39,153*	*68,532*	*98,882*	*2,14,939*	*4,21,506*
	1,19,81,321	1,27,57,116	65,36,032	92,92,912	4,05,67,381
Special Services:					
Occupation of Chitral and its communications	35,710	5,18,990	21,391	14,356	5,90,447
Wano Garrison	150	2,95,069	...	...	2,95,219
Tochi Garrison	18,150	2,57,667	2,063	9,702	2,87,582
Gilgit Agency	...	1,27,131	...	...	1,27,131
Kajuri Kach and Jandola Garrisons	...	79,135	...	...	79,135
TOTAL IN INDIA . ₹	1,20,35,331	1,40,35,108	65,59,486	93,16,970	4,19,46,895
Total India converted into £ at ₹15=£1 . £					2,796,460
IN ENGLAND:					
Stores for India:					
Supply and Transport Corps . £					45,865
TOTAL . £					2,842,325

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
GRANT 5.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Supervising Staff	40,008	302	587	2,029	42,926
Establishments (Depôts)	1,89,127	5,254	65,481	60,421	3,20,283
Veterinary Inspection	18,961	38,594	17,012	17,336	91,903
Station Veterinary Hospitals	86,494	66,254	53,416	60,019	2,66,183
Veterinary Schools	327	3,220	...	848	4,395
Mule-purchasing Agency	...	34,254	...	120	34,374
Remount Depôt, Garden Reach	14,876	94	...	...	14,970
Purchase of Remounts	12,62,476	1,64,671	4,93,268	5,27,428	24,47,843
Feed of Cattle and Remounts	2,58,031	2,951	85,611	82,336	4,28,929
Miscellaneous	3,75,047	26,706	91,906	50,374	5,44,033
Temporary Remount Depôts	1,27,407	80,966	1,39,357	33,394	3,81,124
	23,72,754	4,23,266	9,46,638	8,34,305	45,76,963
Special Services:					
Occupation of Chitral and its communications	...	17	...	...	17
TOTAL IN INDIA ₹	23,72,754	4,23,283	9,46,638	8,34,305	45,76,980
Total India converted into £ at ₹15=£1 £					305,132
IN ENGLAND:					
Purchase of Mules					19,624
TOTAL					324,756
GRANT 6.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Superintending Establishments	60,230	...	51,173	157	1,11,560
Manufacturing and Store Establishments	38,788	...	27,143	105	66,036
Supplies and Services—					
Factories	12,29,827	17,825	2,55,852	5,026	15,08,530
Regimental	1,17,140	1,31,116	76,953	1,06,497	4,31,706
Compensation in lieu of Clothing	2,29,387	2,23,903	1,95,277	1,69,254	8,17,821
	16,75,372	3,72,844	6,06,398	2,81,039	29,35,653
Deduct—Value of supplies to other Departments	*72,234*	*12,735*	*61,019*	*14,542*	*1,60,530*
	16,03,138	3,60,109	5,45,379	2,66,497	27,75,123
Special Services:					
Occupation of Chitral and its communications	8,599	8	...	...	8,607
Tochi Garrison	11,714	...	...	...	11,714
TOTAL IN INDIA ₹	16,23,451	3,60,117	5,45,379	2,66,497	27,95,444
Total India converted into £ at ₹15=£1 £					186,363
IN ENGLAND:					
Stores for India:					
Clothing £					183,149
TOTAL £					369,512
GRANT 7.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Subordinate Establishments	2,18,949	1,25,153	1,14,440	42,397	5,00,939
Barrack Bedding	2,57,928	14,437	2,48,215	77,473	5,98,053
Lighting Charges	1,01,595	88,760	55,161	64,196	3,09,712
Miscellaneous	1,89,485	2,55,949	80,834	1,52,274	6,78,542
	7,67,957	4,84,299	4,98,650	3,36,340	20,87,246
Deduct—Value of supplies to other Departments	*23,428*	*35,144*	*—4,153*	*17,237*	*71,656*
Special Services:	7,44,529	4,49,155	5,02,803	3,19,103	20,15,590
Occupation of Chitral and its communications	48	16,916	1	...	16,965
Wano Garrison	...	13,280	...	...	13,280
Tochi Garrison	24	8,923	...	...	8,947
Kajuri Kach and Jandola Garrisons	...	475	...	...	475
TOTAL ₹	7,44,601	4,88,749	5,02,804	3,19,103	20,55,257
Total India converted into £ at ₹15=£1 £					137,017

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 8.	₹	₹	₹	₹	₹
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department—					
Head-Quarters	1,266	55,732	...	...	56,998
Commands	29,799	28,887	55,002	31,329	1,45,017
Miscellaneous	40,502	37,770	29,789	39,378	1,47,439
TOTAL . ₹	71,567	1,22,389	84,791	70,707	3,49,454
Total India converted into £ at ₹15=£1 £					23,297
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments—					
Head-Quarters	1,297	87,625	—3	432	89,351
Commands	46,677	44,761	45,456	42,707	1,79,601
Districts	11,74,491	10,00,181	7,16,351	9,17,244	38,08,267
Sanitation of Cantonments and Cantonment Hospitals	86,341	1,28,653	1,98,578	1,06,742	5,20,314
Indian Nursing Service	36,769	35,038	29,972	33,827	1,35,606
Army Hospital Corps	1,09,501	89,847	57,108	70,134	3,26,590
Medical Store Depôts	49,757	38,933	51,963	49,629	1,90,282
Followers' Hospitals	1,986	1,314	4,619	2,411	10,330
Medical Supplies	6,16,521	4,86,570	4,26,916	5,23,695	20,53,702
Miscellaneous	54,504	18,105	44,017	38,124	1,54,750
Army Bearer Corps	1,16,616	1,42,846	1,52,761	1,06,272	5,18,495
	22,94,460	20,73,873	17,27,738	18,91,217	79,87,288
Deduct—Value of supplies to other Departments	*68,770*	*69,683*	*1,37,113*	*1,87,445*	*4,63,011*
	22,25,690	20,04,190	15,90,625	17,03,772	75,24,277
Special Services:					
Occupation of Chitral and its communications	4,514	28,548	—4	266	33,324
Wano Garrison	...	1,599	...	...	1,599
Tochi Garrison	78	5,771	...	24	5,873
Gilgit Agency	...	686	...	...	686
Kajuri Kach and Jandola Garrison	...	129	...	...	129
TOTAL IN INDIA . ₹	22,30,282	20,40,923	15,90,621	17,04,062	75,65,888
Total India converted into £ at ₹15=£1 £					504,393
IN ENGLAND:				£	
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.				8,785	
Outfit allowance, furlough pay, etc., of Lady Nurses				2,049	
					10,834
Stores for India:					
Medical					46,930
TOTAL . £					562,157

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Supervising Staff	4,661	2,45,173	199	98,621	3,48,654
Arsenals and Depôts	4,63,252	5,29,109	4,26,354	7,31,105	21,49,820
Manufacturing Establishments	16,32,564	563	4,77,756	6,65,335	27,76,218
Proof Department, Balasore	30,670	...	...	33	30,703
Fort Armaments	34,590	29,461	9,498	57,469	1,31,018
Stores—					
Local supplies of Stores for Arsenals and Depôts	6,41,947	6,26,861	1,16,341	3,53,781	17,38,930
Local supplies for Manufacturing Establishments	23,47,338	65	1,92,786	8,35,469	33,75,658
Repairs of Harness and Saddlery with Corps	5,430	4,976	2,484	1,806	14,696
Freight Charges of Stores from England (Arsenals and Depôt and Factories)	32,074	3,922	15,728	19,921	71,645
Gymnasia Stores and Apparatus	123	6	345	—150	324
Army Signalling Stores and Equipment	2,818	2,939	2,297	2,474	10,528
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	38,252	...	39,865	42,481	1,20,598
Miscellaneous	93,979	1,61,663	34,504	52,086	3,42,232
Purchase and Repair of Camp Equipage	1,89,600	9,76,392	56,772	3,31,960	15,54,724
Purchase of Line Gear, etc.	29,625	54,517	32,898	21,830	1,38,870
	55,46,923	26,35,647	14,07,827	32,14,221	1,28,04,618
Deduct—Value of supplies to other Departments	*3,58,327*	*3,79,277*	*3,89,406*	*3,88,371*	*15,15,381*
	51,88,596	22,56,370	10,18,421	28,25,850	1,12,89,237
SPECIAL SERVICES:					
Occupation of Chitral and its communications	526	9,686			10,212
Wano Garrison	...	40	...	...	40
Tochi Garrison	...	59	...	...	59
Gilgit Agency	...	6	...	...	6
TOTAL IN INDIA ₹	51,89,122	22,66,161	10,18,421	28,25,850	1,12,99,554
Total India converted into £ at ₹15=£1 £					753,303
IN ENGLAND:				£	
Pay and expenses of Military Officers on special duty				7,821	
Pay and expenses of Military Officers under technical instruction				3,299	
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure				3,205	
					14,325
Stores for India:					
Ordnance and Miscellaneous £					1,015,005
					1,029,330
TOTAL £					1,782,633
GRANT 11. ECCLESIASTICAL. (a) Chaplains to the Army.					
Church of Scotland	22,720	19,412	660	14,159	56,951
Church of Rome	91,057	68,951	44,305	58,273	2,62,586
Wesleyan Church	16,450	23,455	9,894	12,507	62,306
TOTAL ₹	1,30,227	1,11,818	54,859	84,939	3,81,843
Total India converted into £ at ₹15=£1 £					25,456
GRANT 12. EDUCATION.					
British Army Schools	13,520	55,696	14,220	33,405	1,16,841
Garrison Instruction	19,617	28,637	13,836	11,844	73,934
Lawrence Military Asylums	406	1,25,601	...	15,423	1,41,430
Lower Orphan Schools	3,275	...	...	...	3,275
Donations, etc., to Educational Institutions	7,922	6,031	1,03,948	3,267	1,21,168
TOTAL ₹	44,740	2,15,965	1,32,004	63,939	4,56,648
Total India converted into £ at ₹15=£1 £					30,443

(a) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 39, page 96.

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	₹	₹	₹	₹	₹
GRANT 13.					
SEA TRANSPORT CHARGES.					
Sea Transport Charges, *viz.*, Passage Money of Officers Invalids, and Troops proceeding to and from England and from Port to Port; also cost of Troop Transports defrayed in India	61,538	915	1,42,722	3,05,604	5,10,779
His Majesty's Indian Troop Service	8	...	...	1,81,302	1,81,310
Medical Comforts, etc.	2,887	910	74	3,674	7,545
TOTAL IN INDIA ₹	64,433	1,825	1,42,796	4,90,580	6,99,634
Total India converted into £ at ₹15 = £1 . £					46,642
IN ENGLAND:				£	
Indian Troop Service				345,499	
Passage of Officers and others not charged to Indian Troop Service				21,831	367,330
TOTAL . £					413,972
GRANT 14.					
MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	38,591	12,682	8,264	9,794	69,331
Compensation for losses	12,417	7,797	50,222	28,412	98,848
Moonshee allowance	51,113	92,770	46,069	53,204	2,43,156
Extra Staff and Command allowance	9,239	8,324	391	5,817	23,771
Purchase and Rent of Land and Buildings	27,354	55,399	10,166	10,641	1,03,560
Camps of Exercise and Manœuvres	16,09,177	31,859	15,232	13,612	16,69,880
Travelling charges	9,578	11,809	20,303	3,318	45,008
Printing	4,253	2,500	9,374	36,223	52,350
Telegrams	2,00,347	2,45,910	1,65,739	1,06,947	7,18,943
Contingencies	60,368	2,31,675	33,067	62,844	3,87,954
Miscellaneous	967	5,922	3,178	5,175	15,242
Indian Contingent despatched to England for the King's Coronation	2,07,055	12,659	6,445	3,16,820	5,42,979
Delhi Coronation Assemblage	7,91,147	...	...	...	7,91,147
SPECIAL SERVICES:					
Occupation of Chitral and its Communications	7,994	11,184	...	386	19,564
Wano Garrison	50	5,134	...	...	5,184
Tochi Garrison	...	8,547	...	...	8,547
Blockade of the Mahsud Waziris	1,16,352	4,61,577	17,859	63,450	6,59,238
Kohat Kurram Force	3,893	1,52,999	188	1,762	1,58,842
North-West Frontier Field Operations	...	13,909	14	48	13,971
TOTAL IN INDIA . ₹	31,49,895	13,72,656	3,86,511	7,18,453	56,27,515
Total India converted into £ at ₹15 = £1 . £					375,168
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language . £					3,947
TOTAL .					379,115
GRANT 15.					
VOLUNTEER CORPS.					
Volunteer Inspection	432	35,309	365	710	36,816
Establishments	4,97,990	85,899	3,85,132	2,01,806	11,70,827
Capitation Grants	4,32,591	81,925	3,12,220	2,04,669	10,31,405
Reserve Force	4,620	150	1,870	490	7,130
Miscellaneous	46,377	9,130	26,951	23,396	1,05,854
TOTAL . ₹	9,82,010	2,12,413	7,26,538	4,31,071	23,52,032
Total India converted into £ at ₹15 = £1 . £					156,802
GRANT 16.					
REWARDS FOR MILITARY SERVICES.					
Victoria Cross	...	...	151	190	341
Annuities for Meritorious Services	345	...	72	75	492
Gratuities for Meritorious Services	300	150	250	75	775
NATIVE ARMY:					
Order of British India	19,709	35,601	11,005	12,006	78,321
Order of Merit	2,241	11,755	1,302	1,280	16,578
Annuities	528	746	365	405	2,044
Gratuities	1,375	2,463	1,500	1,550	6,888
Decorations and Medals	10,430	133	178	60	10,801
TOTAL IN INDIA . ₹	34,928	50,848	14,823	15,641	1,16,240
Total India converted into £ at ₹15 = £1 . £					7,749
IN ENGLAND:					
Cost of Medals . £					8
TOTAL . £					7,757

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1903—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 17.	₹	₹	₹	₹	₹
MILITARY PENSIONS TO EUROPEANS.					
Retired and Invalid Pensions	4,19,176	1,36,081	5,13,101	2,05,385	12,73,743
Wound Pensions	8,917	4,601	1,764	3,090	18,372
Gratuities	...	1,187	...	3,029	4,216
TOTAL IN INDIA . ₹	4,28,093	1,41,869	5,14,865	2,11,504	12,96,331
Total India converted into £ at ₹15=£1 . . . £					86,422
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:				£	
For the year 1902-1903				623,400	
Less—Refund of over-payment for the year 1901-1902				—8,363	
				615,037	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,602,887	
Pay of Non-effective Colonels of Royal Artillery				20,769	
Compassionate Allowances of Officers removed from the Service,				1,986	
Pensions of Non-Commissioned Officers and soldiers				4,502	
					2,245,181
TOTAL . £					2,331,603
GRANT 18.					
MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	16,64,930	19,13,254	20,59,774	10,05,153	66,43,111
Gratuities	27,662	48,716	1,18,601	22,498	2,17,477
Family Pensions	1,27,007	2,06,582	2,22,950	94,142	6,50,681
TOTAL . ₹	18,19,599	21,68,552	24,01,325	11,21,793	75,11,269
Total India converted into £ at ₹15=£1 . . . £					500,751
GRANT 19.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Family Pensions	52,495	13,149	81,094	41,435	1,88,173
Artillery Charitable Fund	92	...	...	1,080	1,172
Indian Military Service Family Pensions	23,685	1,500	5,647	11,426	42,258
Percentage	...	...	...	179	179
Compassionate Allowances	10,742	9,619	916	59	21,336
TOTAL IN INDIA . ₹	87,014	24,268	87,657	54,179	2,53,118
Total India converted into £ at ₹15=£1 . . . £					16,875
IN ENGLAND:					
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				£ 10,586	
Pensions of Widows and Families of Officers, &c., of the Indian Service				65,456	
Indian Military Service Family Pensions, towards which the Officers subscribed				41,801	
Gratuities to Widows and Families of Officers killed in action				767	
					118,610
TOTAL . £					135,485
GRANT 20.					
DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	2,89,361	40,277	1,56,719	1,51,905	6,38,262
Compassionate Allowances	5,741	2,918	420	2,457	11,536
Gratuities	2,046	1,069	3,183	3,961	10,259
TOTAL . ₹	2,97,148	44,264	1,60,322	1,58,323	6,60,057
Total India converted into £ at ₹15=£1 . . . £					44,004
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	2,53,949	4,03,248	—734	—41,186	6,15,277
Transfers between Military Departments	—1,654	—9,408	...	5,265	—5,797
Unadjusted Expenditure charged to Advances	4,409	—4,34,632	1,60,073	84,521	—1,85,629
TOTAL	2,56,704	—40,792	1,59,339	48,600	4,23,851
Total India converted into £ at ₹15=£1 . . . £					28,257
TOTAL EXPENDITURE, MILITARY DEPARTMENT:					
IN INDIA	5,58,52,601	5,33,43,738	3,27,19,806	3,89,19,873	18,08,36,018
Total India converted into £ at ₹15=£1 . . . £					12,055,735
IN ENGLAND . . . £					5,290,657
TOTAL . £					17,346,392

No. 69C.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1902-1903.

	Bengal Command.			Punjab Command.			Madras Command.			Bombay Command.			Total.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	142	(a)4,160	4,302	132	(b)4,758	4,890	80	(c)2,294	2,374	149	(d)4,684	4,833	503	15,896	16,399
Cavalry	87	1,794	1,881	87	1,794	1,881	58	1,196	1,254	29	598	627	261	5,382	5,643
Engineers*	84	...	84	86	...	86	34	...	34	41	...	41	245	...	245
Sub-Marine Mining Service	1	15	16	...	...	...	2	21	23	4	46	50	7	82	89
Infantry	493	17,074	17,567	406	14,062	14,468	290	10,040	10,330	319	11,044	11,363	1,508	52,220	53,728
Invalid and Veteran Establishment	2	2	4	...	...	...	3	4	7	...	...	...	5	6	11
Staff Corps*	204	...	204	185	...	185	316	...	316	180	...	180	885	...	885
General List, Infantry	1	...	1	...	...	...	...	...	...	1	...	1	2	...	2
General Officers unemployed	6	...	6	7	...	7	2	...	2	5	...	5	20	...	20
Total European Army	1,020	23,045	24,065	903	20,614	21,517	785	13,555	14,340	728	16,372	17,100	3,436	73,586	77,022
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.															
Artillery	5	339	344	36	2,448	2,484	10	610	620	...	...	...	51	3,397	3,448
Body-Guard	2	121	123	...	...	...	2	72	74	...	...	...	4	193	197
Cavalry	120	6,250	6,370	188	9,845	10,033	36	1,848	1,884	87	4,682	4,769	431	22,625	23,056
Sappers and Miners	64	1,467	1,531	...	...	...	57	1,577	1,634	38	951	989	159	3,995	4,154
Sub-Marine Mining	...	30	30	...	...	...	...	40	40	...	77	77	...	147	147
Infantry	311	22,101	22,412	577	40,266	40,843	348	24,767	25,115	331	24,436	24,767	1,567	111,570	113,137
Total Native Army	502	30,308	30,810	801	52,559	53,360	453	28,914	29,367	456	30,146	30,602	2,212	141,927	144,139
Total European and Native Army	1,522	53,353	54,875	1,704	73,173	74,877	1,238	42,469	43,707	1,184	46,518	47,702	5,648	215,513	221,161

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) Includes 263 Native Drivers' Establishments who are fighting men.
(b) " 1,401 " "
(c) " 198 " "
(d) " 744 " "

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Special Defence Works.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Special Defence Works .	70	Expenditure	214	...	...
			Total .		...

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS for, and to end of, the Year 1902-1903.

	Amount Expended.		
	To end of previous year.	During the year.	To end of the year.
	₹	₹	₹
INDIA.			
COAST DEFENCES.			
Aden Defences	32,45,671	...	32,45,671
Bombay "	41,08,927	...	41,08,927
Karachi "	17,64,922	...	17,64,922
Burma "	20,01,797	...	20,01,797
Bengal "	14,28,206	...	14,28,206
Pontoon sheers for landing heavy guns in Bombay, Karachi, and Aden	1,50,092	...	1,50,092
TOTAL COAST DEFENCES	1,26,99,615	...	1,26,99,615
FRONTIER DEFENCES.			
PUNJAB AND BALUCHISTAN.			
Improving the Bala Hissar, Peshawar	78,799	...	78,799
Water-supply, Jamrud	19,196	...	19,196
" Defensible Serai and Road, Landi Kotal	2,61,317	...	2,61,317
" Arsenal and Defensible position, Rawalpindi	21,49,367	...	21,49,367
Defensible position, Attock	9,70,894	...	9,70,894
Improving water-supply at Ghazi Ghât	5,309	...	5,309
Improvements to Ferozepur Arsenal Defences, etc.	4,33,634	...	4,33,634
Entrenched position and Block-houses for Railway Bridge at Sukkur	5,59,094	...	5,59,094
Block-houses for Railway Bridge over Sutlej near Bhawalpur	18,538	...	18,538
New Defensible Post, including accommodation at Mooltan	7,53,342	...	7,53,342
Block-houses for Railway Bridge over Chenab near Sher Shah	26,059	...	26,059
Bridge-head, Sher Shah	1,977	...	1,977
Defences of Post, Loralai	23,293	...	23,293
Miri Defences and Quetta Arsenal	13,27,946	...	13,27,946
Sind-Peshin Railway Defences	79,439	...	79,439
Defensible position in front of Quetta	18,28,181	...	18,28,181
Storage of guns, ammunition and tramway, Quetta	52,984	...	52,984
Accommodation for Ordnance Establishment, "	15,993	...	15,993
Staff Quarters, Peshin	11,343	...	11,343
Defences of Railway Bridge over the Lora at Said Hamid	48,967	...	48,967
Chaman Post, Depôt for Stores, Magazine, etc.	2,12,951	...	2,12,951
Defences, Khojak Tunnel	1,51,075	..	1,51,075
Targets for Experiments at Pur	14,281	...	14,281
Communications, Peshin	20,31,148	...	20,31,148
Remodelling emplacements, Quetta	21,529	...	21,529
TOTAL FRONTIER DEFENCES	1,10,96,656	...	1,10,96,656
ARMAMENTS.			
Aden Defences	27,37,527	...	27,37,527
Other than for Aden—			
Coast Defences	1,45,95,425	...	1,45,95,425
Frontier Defences	34,40,583	...	34,40,583
TOTAL ARMAMENTS	2,07,73,535	...	2,07,73,535
TOTAL WORKS AND ARMAMENTS	4,45,69,806	...	4,45,69,806
Deduct—Chargeable to Ordinary Military Works Grant	(a)*15,04,091*	...	*15,04,091*
	4,30,65,715	...	4,30,65,715
ESTABLISHMENT	42,97,728	...	42,97,728
TOOLS AND PLANT	3,64,338	...	3,64,338
SUSPENSE	...	...	...
PROFIT AND LOSS	1,060	...	1,060
TOTAL SPECIAL DEFENCE WORKS	4,77,28,841	...	4,77,28,841
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden	*9,08,053*	...	*9,08,053*
	4,68,20,788	...	4,68,20,788
Deduct—Payments by Secretary of State brought to account in India	*2,25,69,797*	...	*2,25,69,797*
NET OUTLAY IN INDIA	2,42,50,991	...	2,42,50,991
Total India converted into £ at ₹15=£1 £	1,616,733	...	1,616,733
EXPENDITURE IN ENGLAND—			
On moiety, Aden Defences "	137,430	...	137,430
" Armaments "	1,205,784	.	1,205,784
" Other Stores, etc., for India "	108,469	...	108,469
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS £	3,068,416	...	3,068,416

	₹
(a) Aden Defences	4,56,744
Bombay "	1,10,360
Karachi "	98,751
Rangoon "	1,61,185
Bengal "	21,086
Sukkur "	39,237
Ferozepore Arsenal	2,04,860
Defensible Post, Mooltan	4,11,868
	15,04,091

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section M.—Provincial.

Revenue £72,425.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial . .	216	2,449,474	...	...
	72	Provincial Balances, Surpluses and Deficits .	217	2,261,471	386,092	177,387
	73	Local Balances, Surpluses and Deficits .	218	1,279,698	661	136,941
		Provincial and Local Surpluses and Deficits	...	...	386,753	314,328
	74	Net Provincial and Local Deficit . .	219	...	72,425	...

No. 71.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1902-1903.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+4,66,000	+53,02,000	+1,56,000	—14,19,000	+3,83,000	—4,92,000	+16,46,000	+76,10,000	+1,36,52,000
Special Contributions—									
In consequence of subsequent modifications of the Provincial Settlements	+33,000	...	+3,80,000	—4,05,883	+61,820	+4,69,385	+35,281	+2,03,057	+7,76,660
In aid of Plague Expenditure	...	...	...	...	...	...	...	...	...
In aid of Famine Expenditure	...	...	...	...	...	...	...	...	...
To cover loss due to the remission of Famine arrears of Land Revenue	+10,00,000	...	...	...	+1,59,000	+15,72,000	...	+32,50,000	+59,81,000
For increase of Expenditure on account of Education	+2,00,000	+4,00,000	+1,00,000	+10,00,000	+5,00,000	+4,00,000	+8,00,000	+6,00,000	+40,00,000
In aid of Special Police, Public Works and Miscellaneous Expenditure	+5,00,048	...	+4,94,973	+8,20,000	+8,50,000	+17,17,994	+13,00,052	+12,03,389	+68,86,456
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	...	...
In aid of Provincial Resources generally	+5,00,000	...	+5,00,000	...	+3,00,000	+10,00,000	+5,00,000	+26,45,988	+54,45,988
In adjustment of Inter-provincial transactions	+18,457	...	—14,657	—3,800	...	...	...	...	...
Total Special Contributions	+22,51,505	+4,00,000	+14,60,316	+14,10,317	+18,70,820	+51,59,379	+26,35,333	+79,02,434	+2,30,90,104
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+27,17,505	+57,02,000	+16,16,316	—8,683	+22,53,820	+46,67,379	+42,81,333	+1,55,12,434	+3,67,42,104
LAND REVENUE DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	39,55,687	1,66,84,047	21,52,684	3,01,02,271	4,75,20,266	1,38,18,619	4,37,99,647	2,37,52,720	18,17,85,941
Provincial	39,55,686	1,66,84,047	43,05,369	1,00,34,090	1,58,40,089	92,12,413	1,45,99,882	79,17,573	8,25,49,149
TOTAL	79,11,373	3,32,68,094	64,58,053	4,01,36,361	6,33,60,355	2,30,31,032	5,83,99,529	3,16,70,293	26,43,35,090
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (a)	12,38,182	1,09,82,047	5,36,368	3,01,10,954	4,52,66,446	91,51,240	3,95,18,314	82,40,286	14,50,43,837
Provincial (a)	66 73,191	2,23,86,047	59,21,685	1,00,25,407	1,80,93,909	1,38,79,792	1,88,81,215	2,34,30,007	11,92,91,253
Net Contribution from Imperial to Provincial R3,67,42,104 converted into £ at R15=£1 . £									2,449,474

(a) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1903.

	Opening Balance.	Receipts. Revenue as per Account No. 9.	Receipts. Transfers between Provincial and Local.	Total.	Disbursements. Expenditure as per Account No. 10.	Disbursements. Transfers between Provincial and Local.	Total.	Closing Balance.	Provincial Surpluses. Increase of Balance.	Provincial Deficits. Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R
Central Provinces	(a)22,42,447	1,02,97,857	16,049	1,25,56,353	99,50,310	3,64,301	1,03,14,611	22,41,742	...	705
Burma	1,38,16,847	3,36,43,534	4,24,370	4,78,84,751	3,73,29,721	25,440	3,73,55,161	1,05,29,590	...	32,87,257
Assam	6,00,380	84,16,246	2,633	90,19,259	71,06,648	3,03,838	74,10,486	16,08,773	10,08,393	...
Bengal	49,05,782	5,23,91,792	62,944	5,73,60,518	4,98,40,724	19,90,372	5,18,31,096	55,29,422	6,23,640	...
United Provinces of Agra and Oudh	38,80,439	3,89,86,646	2,44,000	4,31,11,085	3,69,63,250	23,31,768	3,92,95,018	38,16,067	...	64,372
Punjab	14,96,350	2,19,22,756	5,86,860	2,40,05,966	2,14,25,297	55,549	2,14,80,846	25,25,120	10,28,770	...
Madras	42,87,158	3,64,05,042	2,72,260	4,09,64,460	3,59,51,999	7,41,113	3,66,93,112	42,71,348	...	15,810
Bombay	58,23,235	4,67,70,156	1,14,503	5,27,07,894	4,77,56,705	15,51,189	4,93,07,894	34,00,000	...	24,23,235
Total . R	3,70,52,638	24,88,34,029	17,23,619	28,76,10,286	24,63,24,654	73,63,570	25,36,88,224	3,39,22,062	26,60,803	57,91,379
Converted into £ at R15=£1 . £								2,261,471	177,387	386,092
Net Provincial Deficit . £									208,705	

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 73.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1903.

	Opening Balance.	Receipts. Revenue as per Account No. 11.	Receipts. Transfers between Provincial and Local.	Total Revenue and Transfers.	Debt (Deposit and Advances).	Total, including Balance and Debt.	Disbursements. Expenditure as per Account No. 12.	Disbursements. Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt. Increase of Balance.	Incorporated Local Fund Deficits, excluding Debt. Decrease of Balance.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
India, General	1,39,917	2,72,347	...	2,72,347	4,515	4,16,779	2,49,327	...	2,49,327	17,515	2,66,842	1,49,937	23,020	...
Central Provinces	* 4,73,934	12,05,528	(a) 3,66,125	15,71,653	3,70,220	24,15,807	15,59,615	(a)17,873	15,77,488	3,77,320	19,54,808	4,60,999	...	5,835
Burma	13,29,693	25,80,131	25,440	26,05,571	...	39,35,264	21,53,501	4,24,370	25,77,871	1,139	25,79,010	13,56,254	27,700	...
Assam	* 2,62,668	9,43,375	3,03,838	12,47,213	62,934	15,72,815	10,87,937	2,633	10,90,570	68,931	11,59,501	4,13,314	1,56,643	...
Bengal	37,01,246	71,86,915	19,90,372	91,77,287	31,40,814	1,60,19,347	86,66,340	62,944	87,29,284	30,47,347	1,17,76,631	42,42,716	4,48,003	...
United Provinces of Agra and Oudh	* 20,98,103	1,09,75,664	(b) 23,64,450	1,33,40,114	1,92,801	1,56,31,018	1,27,93,935	(b)2,76,682	1,30,70,617	1,76,498	1,32,47,115	23,83,903	2,69,497	...
Punjab	16,47,662	43,68,721	(c) 59,057	44,27,778	2,11,873	62,87,313	37,05,717	(c)5,90,368	42,96,085	2,10,651	45,06,736	17,80,577	1,31,693	...
North-West Frontier Province	1,39,900	3,63,946	†408	3,64,354	12,754	5,17,008	3,68,034	†408	3,68,442	7,811	3,76,253	1,40,755	...	4,088
Madras‡	39,88,242	1,46,29,436	(d)7,52,194	1,53,81,630	51,04,322	2,44,74,194	1,47,28,454	(d)2,83,341	1,50,11,795	48,12,374	1,98,24,169	46,50 025	3,69,835	...
Bombay	* 25,69,756	40,65,346	(e)18,04,586	58,69,932	61,218	85,00,906	51,76,885	(e)3,67,900	55,44,785	2,53,033	57,97,818	27,03,088	3,25,147	...
Berar (f)	6,12,010	7,79,115	...	7,79,115	9,563	14,00,688	4,76,529	...	4,76,529	10,263	4,86,792	9,13,896	3,02,586	...
TOTAL R	1,69,63,131	4,73,70,524	76,66,470	5,50,36,994	91,71,014	8,11,71,139	5,09,66,274	20,26,519	5,29,92,793	89,82,882	6,19,75,675	1,91,95,464	20,54,124	9,923
Converted into £ at R15=£1 . £												1,279,698	136,941	661
Net Local Surplus .													136,280	

(a) Includes R 1,824 on account of transfers from one Local Fund to another.
(b) " R 32,6[illegible]2 " " " "
(c) " R 3,508 " " " "
(d) " R 11,081 " " " "
(e) " R 2,53,397 " " " "
(f) From 1st October 1902.

* Differs from last year's closing balance by 1 for corrections since made.
† Transfers between Local and Local only.
‡ Excludes the Capital transactions of Local Boards (See Account No. 94).

No. 74.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1903.

	Provincial Surpluses, as per Account No. 72.	Local Fund Surpluses, as per Account No. 73.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 72.	Local Fund Deficits, as per Account No. 73.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	R	R	R	R	R	R	R	R
India, General	...	23,020	23,020	...	...	...	23,020	...
Central Provinces	...	...	...	705	5,835	6,540	...	6,540
Burma	...	27,700	27,700	32,87,257	...	32,87,257	...	32,59,557
Assam	10,08,393	1,56,643	11,65,036	...	...	...	11,65,036	...
Bengal	6,23,640	4,48,003	10,71,643	...	...	...	10,71,643	...
United Provinces of Agra and Oudh	...	2,69,497	2,69,497	64,372	...	64,372	2,05,125	...
Punjab	10,28,770	1,31,693	11,60,463	...	...	...	11,60,463	...
North-West Frontier Province	...	...	...	...	4,088	4,088	...	4,088
Madras	...	3,69,835	3,69,835	15,810	...	15,810	3,54,025	...
Bombay	...	3,25,147	3,25,147	24,23,235	...	24,23,235	...	20,98,088
Berar (a)	...	3,02,586	3,02,586	...	...	...	3,02,586	...
TOTAL . R	26,60,803	20,54,124	47,14,927	57,91,379	9,923	58,01,302	42,81,898	53,68 273
NET PROVINCIAL AND LOCAL DEFICIT . R							10,86,375	
Do. Converted into £ at R15=£1 £							72,425	

(a) From 1st October 1902.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Section N.—Expenditure not charged to Revenue.

Revenue £3,502,569. Expenditure £8,255,635.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	75	General Abstract of Expenditure and Results (Summary) . .	222	...	...	...
	76	State Railways—Construction . .	224	...	...	4,564,001
Account of capital raised through Companies towards outlay on State Railways . . .	76A	Debenture capital raised by Companies	226	...	1,303,361	
	76B	Detailed Account of East Indian Railway	226	893,129	...	...
	76C	" " Eastern Bengal Railway .	227	462,266	...	...
	76D	" " Oudh and Rohilkhand Railway .	228	305,436	...	...
	76E	" " North-Western Railway . .	229	462,588	...	...
	76F	" " South Indian Railway . . .	230	12,597	...	...
	76G	" " Great Indian Peninsula Railway .	231	113,151	...	...
	77	Irrigation Works—Construction	234	...	...	564,191
Redemption of Liabilities.	78	Capital Charge involved in Redemption of Liabilities	235	...	...	...
General Public Works Statements.	79	Details of Expenditure on Establishment	236	...	...	...
	80	Charges for Establishment and the percentage it bears to the outlay on works and repairs . . .	240	...	...	...
	80A	Details and distribution of Expenditure on Tools and Plant . . .	242	...	...	...
Capital Account of Indian Railway Companies.	81	Capital raised and deposited by Companies	244	...	1,349,155	22,520
		Outlay of Railway Companies and Repayments	244	...	850,053	3,104,923
				TOTAL .	3,502,569	8,255,635

No. 75.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees is

Years.	No. of Items.	CONSTRUCTION.* Railways. India.	Railways. England.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Total.	Total Construction.
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77 .	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77 . . .	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78 . . .	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79 . . .	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80 . . .	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81 . . .	6	2,421,484	1,265,375	3,680,859	465,613	...	465,613	4,152,472
1881-82 . .	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83 . . .	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84 . . .	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85 . . .	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86 . . .	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87 . . .	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88 . . .	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89 . . .	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90 . . .	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91 . . .	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92 . . .	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93 . . .	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94 . . .	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95 . . .	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96 . . .	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97 . . .	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98 . . .	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99 . . .	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900 . . .	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901 . . .	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902 . . .	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903 . . .	28	3,090,941	1,529,344	4,620,285	665,169	9,604	674,773	5,295,058
TOTAL .		(b)56,062,727	28,826,732	84,889,459	21,711,005	3,119,740	24,830,745	109,720,204

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge of exchange among the respective heads and the revised totals converted at R15=£1.

(b) Includes the Capital raised through Companies towards outlay on State Railways.

(Account No. 76A).

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

State Railways.	India, General.	Central Provinces.	Burma.	Assam.
India . . . . R	1,59,77,895	—86,669	...	67,80,512
Add—Difference on account of exchange . R	—1	—2	...	...
Deduct—Charged to Revenue R	...	...	...	—834
Net—India . R	1,59,77,894	—86,671	...	67,81,346
Converted at R15=£1 . £	1,065,193	—5,778	...	452,090
England . . . . £	—115	911	...	...
TOTAL . £	1,065,078	—4,867	...	452,090
IRRIGATION.				
India . . . . R	...	...	16,49,528	...
Add—Difference on account of exchange . R	...	...	—5	...
Net—India . R	...	...	16,49,523	...
Converted at R 15=£1 . £	...	...	109,968	...
England . . . . £	...	...	2,788	...
TOTAL . £	...	...	112,756	...

on STATE RAILWAYS and IRRIGATION WORKS.

respect of transactions in India.]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMN HAVE BEEN RECORDED IN THE ACCOUNTS.¶ — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure, &c., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM — Capital raised through Companies, see Account No. 76-A.	State Funds.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£		£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228		17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	9,573,056†	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—*88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—*188,540*	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—*782*	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—*70*	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	..	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—*52,068*	4,207	—*12,508*	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	‡81,671	—*66,709*	(*a*)61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	...	54,659	§15,840	166,866	5,128,192	1,303,361	3,991,697	...	5,295,058
	4,829,148	1,493,713	2,938,755	906,323	1,340,328	4,024,206	15,532,483	(*b*) 94,187,721	6,932,612	102,787,592	39,472,243	149,192,447

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,06,750 Debt incurred in India.

‡ Outlay brought on to the construction account of the following Railways :—

	£	£
Survey outlay—		
Quetta-Nushki	4,946	
Ranaghat Ganges-Katihar	4,600	
Baliapatam Mangalore	2,539	
Agra-Delhi Chord	2,545	
Balamau-Madhoganj	163	
Bellary-Royadrug	493	
Hospet-Kottur	569	
Tirupatur-Krishnagiri	736	
Morappur-Dharmapuri	276	
		16,867
Outlay on the Berar lines prior to the 1st October, 1902, the date on which the lease of the Berars to the Government of India took effect—		
Amraoti Kurj	29,994	
Khamgaon	34,810	64,804
		‡ 81,671

§ Is made up thus—

Bengal Canals	3,190
Madras "	3,819
Bombay "	8,831
	£15,840

(*a*) Includes £51,926 on account of previous outlay on the Upper Sutlej Inundation Canals classed as productive from 1902-1903.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1902-1903.

Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
68,07,880	62,28,204	16,04,600	72,39,037	18,15,308	4,63,66,767
—*454*	—*596*	—*1,176*	—*411*	...	—2,640
...	...	...	8,45,101	...	8,44,267
68,07,426	62,27,608	16,03,424	63,93,525	18,15,308	4,55,19,860
453,828	415,174	106,895	426,235	121,020	3,034,657
265,522	365,273	659,301	238,452	...	1,529,344
719,350	780,447	766,196	664,687	121,020	4,564,001
—*10,833*	7,15,651	35,50,030	7,58,847	16,99,462	83,62,685
...	...	—7	...	...	—*12*
—*10,833*	7,15,651	35,50,023	7,58,847	16,99,462	83,62,673
—*722*	47,710	236,668	50,590	113,298	557,512
...	...	3,891	...	...	6,679
—*722*	47,710	240,559	50,590	113,298	564,191

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Provinces and Railways.	No. of Items.	Expenditure during the year. Construction (including Plant and Rolling-stock.)	General Charges.	Stores and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	Net Outlay.
		₹	₹	₹	₹	₹	₹
India, General.							
East Indian	1	1,31,53,739	7,74,405	...	6,456	5,24,751	1,33,96,937
Rajputana-Malwa, including Godhra-Rutlam-Nagda	2	22,04,907	3,472	2,43,387	...	...	24,51,706
Palanpur-Deesa	3	3,863	...	...	...	...	3,863
Bhopal	4	2,72,803	...	...	...	...	2,72,803
State Railway Stores	5	...	...	...	...	796	—796
Expenditure in England for Stores purchased and remaining unappropriated	6	...	...	...	...	1,48,399	—1,48,399
Central Provinces.							
Warora Colliery	7	...	87	...	...	73,090	—73,003
Umaria Colliery (Depreciation on works)	8	...	...	...	...	...	...
Bilaspur-Etawah	9	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	10	...	...	...	...	...	...
Burma.							
Burma	11	...	...	...	...	...	...
Assam.							
Assam-Bengal Part I	12	—176	...	...	...	...	—176
Assam-Bengal Part II	13	76,78,687	...	...	...	2,34,603	74,44,084
Chittagong Jetties	14	—6,62,562	...	...	...	...	—6,62,562
Jorhat	15	13,502	...	...	297	14,039	—834
Bengal.							
Eastern Bengal system	16	62,79,320	1,31,635	5,23,896	860	...	69,33,991
Murshidabad Branch	17	94,575	29,296	5,04,566	2	...	6,28,435
Dhubri-Gowhati Extension	18	63,875	8,706	...	...	...	72,581
Tirhoot	19	31,25,300	1,09,020	...	...	79,078	31,55,242
Ranaghat-Bhagwangola	20	...	...	...	...	...	...
United Provinces of Agra and Oudh.							
Oudh and Rohilkhand	21	40,95,655	2,586	4,84,121	828	...	45,81,534
Allahabad-Fyzabad	22	41,86,483	2,32,735	9,16,722	1,191	...	53,34,749
Agra-Delhi Chord	23	2,96,714	86,934	14,06,768	...	...	17,90,416
Lucknow-Bareilly	24	...	...	...	...	...	...
Punjab.							
North Western	25	60,41,318	36,143	8,60,973	—391	...	69,38,825
Khushalgarh-Kohat-Thal	26	31,42,385	1,42,592	...	1,724	10,34,048	22,49,205
Jech Doab	27	14,90,149	51,937	409	1	...	15,42,494
Quetta-Nushki	28	6,49,769	75,395	947	...	...	7,26,111
Peshawar Railway Reserve Material	29	...	...	...	...	7,242	—7,242
Frontier Railway Reserve Material	30	...	...	43,548	...	...	43,548
Petroleum Operations, Baluchistan	31	...	...	...	...	...	...
Jullunder-Hoshiarpur	32	...	...	...	...	...	...
Ludhiana-Ferozepur	33	...	...	...	...	...	...
Madras.							
South Indian	34	2,59,348	2,585	...	...	72,985	1,88,948
Marina Loop	35	5,300	...	...	...	...	5,300
Do. Madura-Pamban Section	36	9,50,044	43,426	2,43,558	—4,338	...	12,41,366
Tinnevelly-Quilon (British Section)	37	10,45,284	1,05,188	...	—7,439	5,21,615	6,30,296
Do. do. (Native State Section)	38	30,79,681	2,90,325	...	—3,699	2,50,955	31,22,750
Azikhal-Mangalore	39	3,02,606	11,576	38,508	...	...	3,52,690
East Coast, Northern Section	40	...	...	...	...	...	...
North-East line, Madras Railway	41	9,19,600	2,482	...	...	49,542	8,72,540
Nilgiri	42	35,41,962	—22	...	...	...	35,41,940
Bezwada Extension	43	5,814	...	...	...	...	5,814
Guntakal-Mysore Frontier	44	2,657	...	...	...	...	2,657
Bellary-Kistna	45	...	...	...	...	...	...
Mayavaram-Mutupet	46	5,79,427	42,886	1,98,413	...	...	8,20,726
Vizagapatam-Raipur	47	...	...	...	...	...	...
Hospet-Kottur	48	3,709	3,956	...	...	...	7,665
Bellary-Royadrug	49	1,604	6,405	...	...	...	8,009
Tirupattur-Krishnagiri	50	513	4,445	566	...	...	5,524
Morappur-Dharmapuri	51	221	2,956	...	...	...	3,177
Bombay.							
Great Indian Peninsula	52	7,58,237	—84	9,39,114	...	...	16,97,267
Jodhpur-Hyderabad (British Section)	53	46,955	325	10,887	26	...	58,141
Southern Mahratta (Depreciation on works)	54	...	...	...	...	...	...
Sabarmati-Dholka	55	59,900	...	...	...	...	59,900
Total Construction of State Railways	...	6,36,93,168	22,01,392	64,16,383	—4,482	30,11,143	6,93,04,282
Total Converted into £ at ₹15=£1							£ 4,620,285

Charged to Revenue	Famine Relief and Insurance	£ 1,625
	Construction of Railways charged against Revenue	£ 54,659
	Preliminary Expenditure, etc., not originally charged to Construction	£ ...
Not charged to Revenue	India	£ 3,034,657
	England	£ 1,520,344
	Total	£ 4,620,285

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of the Year 1902-1903.

Number of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	₹	₹	₹	₹	₹	₹	
1	13,64,18,539	43,69,434	1,05,24,454	15,13,12,427	*1,00,82,910*	14,12,29,517	*See* Account No. 76B.
2	14,27,69,479	91,42,796	48,71,237	15,67,83,512	*2,87,731*	15,64,95,781	
3	4,07,230	14,897	...	4,22,127	(*a*) *1,85,000*	2,37,127	(*a*) Contribution by the Palanpur Durbar.
4	29,67,976	...	...	29,67,976	*4,111*	(*b*)29,03,865	(*b*) Represents amount contributed by the State for Construction ₹29,03,295 and Survey Charges ₹00,570.
5	25,960	...	...	25,960	*2,520*	23,440	
6	...	...	5,64,305	5,64,305	...	5,64,305	
7	14,44,870	9,611	74,208	15,28,689	*1,806*	15,26,883	
8	1,82,672		...	1,82,672	...	1,82,672	
9	75,132	...	...	75,132	...	75,132	
10	6,57,038	...	...	6,57,038	.	6,57,038	
11	7,02,26,632	69,03,995	...	7,71,30,627	*2,18,303*	7,69,12,324	
12	36,56,994	...	...	36,56,994	...	36,56,994	
13	6,36,37,486	...	13,01,874	6,49,39,360	...	6,49,39,360	
14	...	...	...	...	...	...	
15	8,40,337	41,247	26,650	9,08,234	*3,970*	9,04,264	
16	10,03,93,369	53,98,457	38,54,629	10,96,46,455	*12,48,424*	10,83,98,031	*See* Account No. 76C.
17	1,03,582	29,296	5,04,566	6,97,444	*2*	6,97,442	
18	63,875	8,706	...	72,581	...	72,581	
19	4,61,49,074	28,30,376	10,40,969	5,00,20,419	...	5,00,20,419	
20	2,77,037	25,076	...	3,02,713	*263*	3,02,450	
21	4,04,53,478	14,02,412	28,41,869	4,46,97,759	*35,00,365*	4,11,07,394	*See* Account No. 76D.
22	42,94,007	2,86,797	13,83,979	59,64,783	*1,191*	59,63,592	
23	4,31,616	91,753	14,06,768	19,30,137	*21*	19,30,116	
24	48,24,362	3,00,580	...	51,30,942	*9,803*	51,21,139	
25	37,34,03,112	2,39,49,305	1,34,03,895	40,98,56,312	*74,26,213*	40,24,30,099	*See* Account No 76E.
26	49,43,039	4,08,454	1,25,452	54,76,945	*2,042*	54,74,903	
27	10,32,732	65,203	414	16,98,409	*1*	16,98,408	
28	7,23,661	75,395	1,247	8,00,303	...	8,00,303	
29	...	...	2,88,641	2,88,641	...	2,88,641	
30	...	33,546	43,55,607	43,89,153	*23*	43,89,130	
31	1,19,198	...	...	1,19,198	*11*	1,19,187	
32	14,531	...	...	14,531	...	14,531	
33	28,311	...	...	28,311	...	28,311	
34	2,55,92,286	20,15,818	22,07,396	2,98,15,500	*39,30,904*	2,58,84,596	*See* Account No. 76F.
35	5,300	...	...	5,300	...	5,300	
36	49,00,183	5,78,934	5,39,989	60,19,106	...	60,19,106	
37	28,45,210	3,41,964	1,34,822	33,22,002	...	33,22,002	
38	66,00,546	7,91,322	8,12,219	82,04,087	...	82,04,087	
39	3,40,691	11,576	38,508	3,90,775	...	3,90,775	
40	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
41	5,74,99,466	38,79,408	2,13,563	6,15,92,437	*62,444*	6,15,29,993	
42	35,41,962	—22	...	35,41,940	...	35,41,940	
43	10,47,852	1,17,275	...	11,65,127	*2,472*	11,62,655	
44	52,91,630	6,13,692	...	59,05,322	*82*	59,05,240	
45	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,410	
46	14,31,052	3,98,581	5,17,546	23,47,179		23,47,179	
47	2,45,035	...	...	2,45,035	...	2,45,035	
48	12,248	3,956	...	16,204	...	16,204	
49	9,000	6,405	...	15,405	...	15,405	
50	11,556	4,445	566	16,567	...	16,567	
51	4,356	2,956	...	7,312	...	7,312	
52	2,08,32,365	13,86,663	58,76,150	2,80,95,178	*48,21,625*	2,32,73,553	*See* Account No. 76G.
53	36,78,635	3,05,800	01,347	40,46,082	*1,348*	40,44,734	
54	5,27,071	...	...	5,27,071	...	5,27,071	
55	50,000	...	...	50,000	...	59,000	
	1,17,95,87,064	6,86,35,195	5,69,72,870	1,30,51,95,129	*3,18,53,250*	1,27,33,41,879	

£	84,889,459	
	4,829,148	*See* Account No. 50.
£	4,279,093	*See* Accounts No. 52 and No. 68.
£	906,[illegible]23	
£	47,429,176	
£	27,445,719	
£	84,889,459	

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76A—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the year 1902-1903.

		During the year.		To end of the year.	
		East Indian Railway.	South Indian Railway.	East Indian Railway.	South Indian Railway.
Debentures raised (net)	Nominal amount £	1,350,000	...	5,800,300	1,000,000
	Cash received £	1,302,139	...	5,030,490	1,001,250
Receipts converted into rupees .	₹	1,95,50,411	...	8,89,31,930	1,50,57,237
Ditto reconverted into £ at ₹15=£1 .		1,303,361	...	5,928,796	1,003,816
		1,303,361		6,932,612	

No. 76B.—Capital Account of the East Indian Railway during, and to end of, the Year 1902-1903.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity . .	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,00,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt	£	...	12,039,882	12,039,882
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	₹	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	54,836	7,22,113	7,76,949
Land	,,	4,81,915	36,06,835	40,88,750
Formation	,,	11,05,066	41,58,365	52,63,431
Bridge-work	,,	1,13,087	1,37,82,076	1,38,95,163
Fencing	,,	1,17,376	14,69,699	15,87,075
Ballast and Permanent-way	,,	32,47,254	2,79,75,487	3,12,22,741
Stations and Buildings	,,	25,28,679	1,94,75,091	2,20,03,770
Plant	,,	5,52,152	49,60,478	55,12,630
Ferries, etc.	,,	...	12,11,868	12,11,868
Rolling-stock	,,	47,88,979	4,15,22,385	4,63,11,364
General Charges	,,	7,74,405	35,95,029	43,69,434
New Minor Works	,,	8,506	29,514	38,020
Suspense Accounts	,,	—5,24,751	1,10,49,205	1,05,24,454
Exchange	,,	...	1,69,960	1,69,960
Collieries Block	,,	1,55,889	15,35,660	16,91,549
Capital Outlay incurred since purchase of Line .	,,	1,34,03,393	13,79,09,034	15,13,12,427
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking . . .	,,	...	8,22,167	8,22,167
(2) Stores made over to the new Undertaking . . .	,,	...	76,65,340	76,65,340
(3) Sale-proceeds of surplus stores and dismantled buildings, etc. .	,,	6,456	15,88,947	15,95,403
Total Deductions .	,,	6,456	1,00,76,454	1,00,82,910
Net Capital Outlay since purchase of Line .	₹	1,33,96,937	12,78,32,580	14,12,29,517
Ditto Ditto converted into £ at ₹15=£1 .		893,129	8,522,172	9,415,301
Total Debt and Capital Outlay .	£	893,129	20,562,054	21,455,183
Charged in England .	£	...	12,032,765	12,032,765
Charged in India .	£	893,129	8,529,289	(a)9,422,418

(a) Includes the debt of £ 7,117 (₹1,00,750) incurred in India on the purchase.

No. 76C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1902-1903.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
Total Debt	£	...	1,569,784	1,569,784
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 30th June 1884	₹	...	4,24,484	4,24,484
Capital Account: Preliminary Expenses	,,	—14	5,82,548	5,82,534
Land	,,	5,62,026	57,54,597	63,16,623
Formation	,,	3,18,876	62,74,005	65,92,881
Bridge-work	,,	3,14 941	1,60,23,368	1,63,38,309
Fencing	,,	2,38,124	20,06,230	22,44,354
Electric Telegraph	,,	...	26,067	26,067
Ballast and Permanent-way	,,	5,74,188	2,59,57,605	2,65 31,793
Stations and Buildings	,,	8,93,148	1,29,21,899	1,38,15,047
Plant	,,	1,68,527	25,03,358	26,71,885
Ferries, etc.	,,	4,51,268	15,18,791	19,70,059
Rolling-stock	,,	27,58,236	1,84,43,567	2,12,01,803
General Charges	,,	1,31,635	52 66,822	53,98,457
Suspense Accounts	,,	5,23,896	33,30,733	38,54,629
Exchange	,,	...	16,77,530	16,77,530
Capital Outlay incurred since purchase of Line	,,	69 34,851	10,27,11,604	10,96,46,455
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz* :—				
(1) Value of Stores made over to the new Undertaking	,,	...	*7,27,879*	*7,27,879*
(2) Other Receipts on Capital Account	,,	*860*	*5,19,685*	*5,20,545*
Total Deductions	,,	*860*	*12,47,564*	*12,48,424*
Net Capital Outlay since purchase of Line	₹	69,33,991	10,14,64,040	10,83,98,031
Ditto Ditto converted into £ at R15=£1	£	462,266	6,764,269	7,226,535
Total Debt and Capital Outlay	₹	462,266	8,334,053	(*a*) 8,796,319
Charged in England	£	257,959	4,900,220	5,158,179
Charged in India	£	204,307	3,433,833	3,638,140

(*a*) Made up as under :—

Eastern Bengal, to close of 1892-93	3,147,860
Northern ,, do. do.	1,618,815
Dacca do. do.	446,699
Assam-Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do.	88,679
Outlay on the system from 1893-94 to 1902-1903	2,585,055
Total Capital Outlay in India and in England	8,796,319

N.—Ry. & Irrn. Capl not charged to Revenue.

No. 76D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1902-1903.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL DEBT	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	7	2,57,408	2,57,415
Land	"	1,10,534	8,55,473	9,66,007
Formation	"	25,022	15,23,442	15,48,464
Bridge-work	"	53,283	82,92,811	83,46,094
Fencing	"	1,69,296	16,99,027	18,68,323
Ballast and Permanent-way	"	5,77,547	1,45,60,956	1,51,38,503
Stations and Buildings	"	6,32,873	50,09,284	56,42,157
Plant	"	32,418	3,66,609	3,99,027
Rolling-stock	"	24,94,675	37,92,813	62,87,488
General Charges	"	2,586	13,99,826	14,02,412
Suspense Accounts	"	4,84,121	23,57,748	28,41,869
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	45,82,362	4,01,15,397	4,46,97,759
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	"	*828*	*1,97,484*	*1,98,312*
Total Deductions	"	*828*	*34,99,537*	*35,00,365*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	45,81,534	3,66,15,860	4,11,97,394
Ditto Ditto converted into £ at R15=£1	£	305,436	2,441,057	2,746,493
TOTAL DEBT AND CAPITAL OUTLAY	£	305,436	12,777,106	(a)13,082,542
CHARGED IN ENGLAND	£	212,300	11,735,134	11,947,434
CHARGED IN INDIA	£	93,136	1,041,972	1,135,108

(a) Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95 . . . 10,577,978
" Bareilly-Rampur-Moradabad Railway to close of 1894-95 498,995
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97 145,066
" Rae Bareli-Benares section to close of 1897-98 508,322
Outlay from 1895-96 to 1902-193 1,351,373
TOTAL . 13,082,542

No. 76E.—CAPITAL ACCOUNT of the NORTH WESTERN RAILWAY during, and to end of, the Year 1902-1903.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	R	...	28,70,470	28,70,470
Capital Account: Preliminary Expenses	"	...	37,25,306	37,25,306
Land	"	1,76,454	34,18,469	35,94,923
Formation	"	2,86,368	6,17,54,724	6,20,41,092
Bridge-work	"	2,09,002	9,05,52,013	9,07,61,015
Fencing	"	67,742	46,56,139	47,23,881
Electric Telegraph	"	...	1,71,957	1,71,957
Ballast and Permanent-way	"	4,69,986	10,22,38,660	10,27,08,646
Stations and Buildings	"	19,69,264	3,32,60,197	3,52,29,461
Plant	"	37,945	89,84,345	90,22,290
Ferries	"	*—13,218*	6,06,058	5,92,840
Rolling-stock	"	28,37,775	4,56,67,576	4,85,05,351
General Charges	"	36,143	2,30,13,162	2,30,49,305
Suspense Accounts	"	8,60,973	1,25,42,922	1,34,03,895
Exchange	"	...	94,55,880	94,55,880
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	69,38,434	40,29,17,878	40,98,56,312
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	"	...	*48,36,651*	*48,36,651*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*—391*	*25,89,953*	*25,89,562*
Total Deductions	"	*—391*	*74,26,604*	*74,26,213*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	69,38,825	39,54,91,274	40,24,30,099
Ditto Ditto converted into £ at R15 = £1	£	462,588	26,366,085	26,828,673
TOTAL DEBT AND CAPITAL OUTLAY	£	462,588	31,277,706	(a)31,740,294
CHARGED IN ENGLAND	£	597,034	15,629,566	16,226,600
CHARGED IN INDIA	£	*—134,446*	15,648,140	15,513,694

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
" Indus Valley Railway, to close of 1884-85	5,060,775
" Punjab Northern, Northern and Southern Sections, to close of 1884-85	5,090,157
" Sind-Pishin, Southern Section, ditto	942,096
Outlay on the North-Western system from 1885-86 to 1902-1903	15,544,280
TOTAL	31,740,294

N.—Ry. Int. Capl. not charged to Revenue.

No. 76F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1902-1903.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 / *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	4,67,017	4,67,017
Land	"	—17,187	6,08,474	5,91,287
Formation	"	5,504	26,81,695	26,87,199
Bridge-work	"	3,797	57,83,731	57,87,528
Fencing	"	45,439	2,72,370	3,17,809
Electric Telegraph	"	—83	33,571	33,488
Ballast and Permanent-way	"	—12,694	62,82 432	62,69,738
Stations and Buildings	"	1,26,838	27,53,631	28,80,469
Plant	"	5,040	4,47,498	4,52,538
Rolling-Stock	"	1,02,694	57,60,159	58,62,853
General Charges	"	2,585	20,13,233	20,15,818
Suspense Accounts	"	—72,985	22,80,381	22,07,396
Exchange	"	...	2,42,360	2,42,360
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	1,88,948	2,96,26,552	2,98,15,500
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*34,14,850*	*34,14,850*
(2) Other Receipts on Capital Account	"	...	*5,16,054*	*5,16,054*
Total Deductions	"	...	*39,30 904*	*39,30,904*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,88,948	2,56,95,648	2,58,84,596
Ditto Ditto converted into £ at R15=£ 1	£	12,597	1,713,043	1,725,640
TOTAL DEBT AND CAPITAL OUTLAY	£	12,597	6,405,600	6,418,197
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	£	12,597	1,041,451	1,054,048

No. 76G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1902-1903.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
TOTAL DEBT	£	...	5,922,350	5,922,350
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Preliminary Expenses	"	—20	2,32,508	2,32,488
Land	"	29,102	2,12,323	2,41,425
Formation	"	47,123	13,20,691	13,67,814
Bridge-work	"	3 635	35,91,778	35,95,413
Fencing	"	8,480	7,64,865	7,73,345
Electric Telegraph	"	...	16,059	16,059
Ballast and Permanent-way	"	1,94,063	74,86,585	76,80,648
Stations and Buildings	"	5,09,912	20,72,155	25,82,067
Plant	"	5,164	4,19,557	4,24,721
Rolling-stock	"	—39,223	5,27,701	4,88,478
General Charges	"	—83	13,86,746	13,86,663
Suspense Accounts	"	9,39,114	49,37,036	58,76,150
Exchange	"	...	8,47,908	8,47,908
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	16,97,267	2,63,97,911	2,80,95,178
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz* :—				
(1) Value of Stores made over to the new Undertaking	"	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	"	...	*56,507*	*56,507*
Total Deductions	"	...	*48,21,625*	*48,21,625*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	16,97,267	2,15,76,286	2,32,73,553
Ditto ditto converted into £ at R15=£1	£	113,151	1,438,419	1,551,570
TOTAL DEBT AND CAPITAL OUTLAY	£	113,151	7,360,769	7,473,920
CHARGED IN ENGLAND	£	...	6,460,006	6,460,006
CHARGED IN INDIA	£	113,151	900,763	1,013,914

N.—Ry. & Irrn. Capl not charged to Revenue.

No. 77.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1902-1903.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total
MAJOR IRRIGATION WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Burma.														
Mandalay Canal Project	5,14,533	93,649	6,750	1,727	6,16,659	*1,149*	6,15,510	38,66,672	6,37,727	94,081	12,423	46,10,903	*5,893*	46,05,010
Shwebo Canal Project	8,87,892	1,14,703	74,977	1,068	10,78,640	*2,801*	10,75,839	16,33,116	2,02,048	1,46,102	1,804	19,83,070	*3,772*	19,79,298
Total	14,02,425	2,08,352	81,727	2,795	16,95,299	*3,950*	16,91,349	54,99,788	8,39,775	2,40,183	14,227	65,93,973	*9,665*	65,84,308
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*2,260*	*521*	*33*	...	*2,814*	...	*2,814*
	14,02,425	2,08,352	81,727	2,795	16,95,299	*3,950*	16,91,349	54,97,528	8,39,254	2,40,150	14,227	65,91,159	*9,665*	65,81,494
Bengal.														
Orissa Project	37,303	8,072	168	...	45,543	*9,211*	36,332	1,92,50,692	47,09,488	20,71,460	...	2,60,31,640	*1,00,988*	2,59,30,652
Midnapur Canal	1,892	435	*—18*	...	2,309	...	2,309	54,75,636	19,29,671	9,18,848	...	83,24,155	*31,558*	82,92,597
Tidal Canal	...	...	...	...	...	..	...	18,26,939	5,83,411	1,42,304	...	25,52,654	*1,013*	25,51,641
Sone Project	3	1	...	...	4	*1,622*	*—1,618*	1,88,84,250	52,22,082	21,63,524	...	2,62,69,856	*4,47,315*	2,58,22,551
Total	39,198	8,508	150	...	47,856	*10,833*	37,023	4,54,37,517	1,24,44,652	52,96,146	...	6,31,78,315	*5,80,874*	6,25,97,441
Deduct—Outlay charged against Revenue (Account No. 65A)	*39,198*	*8,508*	*150*	...	*47,856*	...	*47,856*	*9,45,260*	*2,23,606*	*1,03,303*	...	*12,72,169*	*112*	*12,72,057*
	...	...	...	...	...	*10,833*	*—10,833*	4,44,92,257	1,22,21,046	51,92,843	...	6,19,06,146	*5,80,762*	6,13,25,384
United Provinces of Agra and Oudh.														
Ganges Canal	1,55,568	35,893	11,200	9,112	2,11,863	*417*	2,11,446	2,42,71,325	40,43,590	2,73,906	2,35,054	2,88,23,875	*1,98,637*	2,86,25,238
Lower Ganges Canal	42,416	9,008	589	5,101	57,114	*27,708*	29,406	2,67,12,924	53,14,697	19,09,377	3,25,113	3,42,62,411	*4,49,176*	3,38,13,235
Agra Canal	1,77,042	37,405	2,439	1,689	2,18,575	...	2,18,575	72,51,371	15,99,098	3,41,671	63,879	92,59,019	*48,596*	92,10,423
Eastern Jumna Canal	1,35,655	27,992	1,827	7,472	1,72,946	...	1,72,946	32,45,970	6,39,004	49,309	93,528	40,27,811	*12,272*	40,15,539
Fatehpur Branch, Lower Ganges Canal	80,162	18,136	1,183	*—12,427*	87,054	*3,776*	83,278	25,00,533	5,96,061	48,114	57,749	32,02,457	*9,625*	31,92,832
Total	5,90,843	1,28,434	17,328	10,947	7,47,552	*31,901*	7,15,651	6,39,82,123	1,21,92,750	26,25,377	7,75,323	7,95,75,573	*7,18,306*	7,88,57,267
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	..	*42,265*	*39,872*	*367*	...	*82,504*	*3*	*82,501*
	5,90,843	1,28,434	17,328	10,947	7,47,552	*31,901*	7,15,651	6,39,39,858	1,21,52,878	26,25,010	7,75,323	7,94,93,069	*7,18,303*	7,87,74,706

Punjab.														
Western Jumna Canal, including Sirsa Branch	28,418	6,406	417	—5,759	29,482	...	29,482	1,28,56,241	32,67,268	2,13,890	1,25,655	1,64,63,054	11,481	1,64,51,573
Bari Doab Canal	3,70,469	67,679	11,360	—22,770	4,26,738	...	4,26,738	1,47,85,824	32,70,262	6,04,699	2,40,280	1,89,01,065	16,955	1,88,84,110
Sirhind Canal	1,23,659	28,445	1,855	9,388	1,63,347	...	1,63,347	1,68,45,339	45,37,405	20,88,277	92,679	2,35,63,700	1,07,518	2,34,56,182
Chenab Canal	6,78,430	1,46,832	6,005	1,00,736	9,32,003	...	9,32,003	2,17,39,721	40,45,759	5,77,876	4,94,498	2,68,57,854	14,403	2,68,43,451
Upper Sutlej Inundation Canal	62,443	14,256	930	9,239	86,868	...	86,868	12,71,685	2,77,159	23,388	31,694	16,03,926	156	16,03,770
Sidhnai Canal	12,885	2,898	189	—4,130	11,842	...	11,842	9,31,806	2,62,368	37,909	20,083	12,52,166	224	12,51,942
Jhelum "	16,46,336	3,22,224	22,185	—36,260	19,54,485	—3,618	19,58,103	89,63,294	14,20,402	3,78,321	4,68,674	1,12,30,691	6,805	1,12,23,886
TOTAL	29,22,640	5,88,740	42,941	50,444	36,04,765	-3,618	36,08,383	7,73,93,910	1,70,80,623	39,24,360	14,73,563	9,98,72,456	1,57,542	9,97,14,914
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	7,05,165	1,02,472	15,066	...	8,22,703	80	8,22,623
	29,22,640	5,88,740	42,941	50,444	36,04,765	—3,618	36,08,383	7,66,88,745	1,69,78,151	39,09,294	14,73,563	9,90,49,753	1,57,462	9,88,92,291
Madras.														
Godávári Delta System	49,161	12,432	...	...	61,593	...	61,593	85,07,616	20,59,170	8,85,942	...	1,14,52,728	933	1,14,51,795
Kistna Delta System	3,35,545	38,225	92	...	3,73,862	29	3,73,833	1,04,19,640	23,64,431	6,79,411	...	1,34,63,482	16,696	1,34,46,786
Pennér River Canal	1,38,278	27,023	...	...	1,65,301	...	1,65,301	42,40,223	9,06,984	1,43,047	...	52,90,254	55	52,90,199
Cauvery Delta System	85,357	18,461	1,877	...	1,05,695	...	1,05,695	23,15,727	5,16,445	86,947	...	29,19,119	1,985	29,17,134
Srivaikuntam System	2,869	660	...	...	3,529	...	3,529	10,89,761	2,99,181	10,524	...	13,99,466	369	13,99,097
Kurnool Canal	17,153	3,934	...	...	21,087	...	21,087	2,19,55,839	20,818	...	...	2,19,76,657	2,24,115	2,17,52,542
Barur Tank Project	37	...	...	...	37	...	37	3,26,318	75,007	6,931	...	4,08,256	22	4,08,234
Periyár Project	70,882	14,271	...	...	85,153	93	85,060	65,33,065	14,42,494	7,23,931	...	86,99,490	14,509	86,84,981
TOTAL	6,99,282	1,15,006	1,969	...	8,16,257	122	8,16,135	5,53,88,189	76,84,530	25,36,733	...	6,56,09,452	2,58,684	6,53,50,768
Deduct—Outlay charged against Revenue (Account No. 65A)	47,160	10,128	...	...	57,288	...	57,288	1,27,638	28,136	48	...	1,55,822	...	1,55,822
	6,52,122	1,04,878	1,969	...	7,58,969	122	7,58,847	5,52,60,551	76,56,394	25,36,685	...	6,54,53,630	2,58,684	6,51,94,946

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1902-1903—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Imperial.														
Bombay.														
Desert Canal	2,44,791	52,268	*—2,983*	...	2,94,076	...	2,94,076	20,31,498	4,60,955	24,552	...	25,17,005	*37*	25,16,968
Bégari Canal	...	...	...	...	...	...	...	14,17,031	2,35,866	4,666	...	16,57,563	*19*	16,57,544
Eastern Nara Works	94,199	21,703	457	...	1,16,359	...	1,16,359	49,26,117	11,98,583	56,193	...	61,80,893	*176*	61,80,717
Hathmati Canal	...	...	...	...	...	...	...	3,83,636	99,517	9,060	...	4,92,213	*1,288*	4,90,925
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kádva River Works	19,164	4,377	...	...	23,541	...	23,541	5,95,632	1,53,368	17,016	...	7,06,016	*140*	7,05,876
Krishna Canal	...	...	...	...	...	...	...	6,74,654	1,42,209	1,682	...	8,18,545	...	8,18,545
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,104*	12,28,117
Mutha Canal	1,00,796	7,776	350	...	1,08,922	...	1,08,922	54,81,501	9,99,887	1,17,880	...	65,99,268	*12,226*	65,87,042
Unharwah Canal	3,280	754	...	...	4,034	...	4,034	5,20,630	1,09,983	2,258	...	6,32,871	...	6,32,871
Jamrao Canal	1,67,901	1,15,665	2,070	1,056	2,86,692	...	2,86,692	66,41,934	12,66,719	1,83,832	1,109	80,93,594	*982*	80,92,612
Dad Canal	1,99,901	19,924	607	...	2,20,492	...	2,20,492	17,67,660	2,83,929	16,298	...	20,67,887	*34*	20,67,853
Nasrat Canal	4,28,318	42,760	2,194	...	4,73,272	...	4,73,272	10,50,129	1,26,678	4,215	...	11,81,022	*158*	11,80,864
Naulakhi Canal	...	...	...	...	...	...	...	150	...	...	...	150	...	150
Mahiwah Canal	2,49,978	54,329	229	...	3,04,536	...	3,04,536	7,58,452	1,71,278	6,711	...	9,36,441	*6*	9,36,435
Total	15,08,388	3,19,556	2,924	1,056	18,31,924	...	18,31,924	2,78,87,945	56,05,010	4,76,781	1,109	3,39,70,845	*16,498*	3,39,54,347
Deduct—Outlay charged against Revenue (Account No 65A)	*1,19,960*	*12,153*	*350*	...	*1,32,463*	...	*1,32,463*	*7,86,157*	*2,12,640*	*8,085*	...	*10,06,882*	*207*	*10,06,675*
	13,88,428	3,07,403	2,574	1,056	16,99,461	...	16,99,461	2,71,01,788	53,92,370	4,68,696	1,109	3,29,63,963	*16,291*	3,29,47,672
Total Construction	71,02,776	13,68,596	1,47,039	65,242	87,43,653	*43,188*	87,00,465	27,55,89,472	5,58,47,340	1,50,99,580	22,64,222	34,88,00,614	*17,41,569*	34,70,59,045
Deduct—Outlay charged against Revenue	*2,06,378*	*30,789*	*500*	...	*2,37,607*	...	*2,37,607*	*26,08,745*	*6,07,247*	*1,26,902*	...	33,42,894	*402*	33,42,492
	69,50,458	13,37,807	1,46,539	65,242	85,06,046	*43,188*	84,62,858	27,29,80,727	5,52,40,093	1,49,72,678	22,64,222	34,54,57,720	*17,41,167*	34,37,16,553
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	*5,40,24,150*
Add—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	84,62,858	...	...	...	...	...	...	28,96,92,403
Total converted into £ at R15 = £ 1						£	564,191						£	19,312,8[illegible]7
India						£	557,512						£	16,206,506
England						£	6,679						£	31,06,261

No. 78.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1902-1903.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,039,882	12,039,882
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . £ 4,197,557 *Less*—Capital deposited by New Company . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL £	...	5,922,350	5,922,350
Grand Total £	...	39,472,243	39,472,243

N.—Ry and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding INDIA

PARTICULARS.	No. of Items.	Other Public Works. Director General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana. Other Public Works.	Irrigation.	Total.	Baluchistan. Other Public Works.	Irrigation.	Total.
		£	R	R	R	R	R	R	R	R	R	R
DIRECTION.												
Chief Engineer and Secretariat.												
Director-General and Assistants	1	97,648	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	2,15,821	...	...	...	...	...	...	...	...	...	...
Upper and Lower Subordinates	3	71	..	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,17,825	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	5	27,647	...	...	...	...	...	...	...	...	...	...
Office Expenses	6	43,388	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	7	4,105	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	5,06,505	...	...	...	...	...	...	...	...	...	...
Superintending Engineers.												
Superintending Engineers and Assistants	10	...	...	...	...	...	16,323	...	16,323	...	...	...
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	1,690	...	...	11,903	...	11,903	...	...	...
Travelling Allowances	13	...	...	10	...	...	4,101	...	4,101	...	...	...
Office Expenses	14	...	...	171	...	...	5,533	...	5,533	...	...	...
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...
Presidency Hose-rent	16	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	...	...	1,871	...	...	37,860	...	37,860	...	...	...
TOTAL DIRECTION	18	5,06,505	..	1,871	...	...	37,860	...	37,860	...	...	...
CONSTRUCTION.												
Engineer Establishment	19	9,97,611	29,717	12,994	...	...	26,515	...	26,515	...	650	650
Upper Subordinates	20	3,51,383	10,061	11,675	...	7,425	10,250	...	10,250	...	398	398
Lower Subordinates	21	1,11,925	5,728	3,175	...	1,110	7,192	...	7,192	...	535	535
Petty Establishment	22	78,121	4,962	732	...	...	1,388	...	1,388	...	2,456	2,456
Office ditto	23	3,49,076	9,602	5,387	...	...	13,328	...	13,328	...	600	600
Medical ditto	24	...	...	...	...	...	...	...	...	...	...	...
Accountants	25	64,455	7,367	1,800	...	...	3,600	...	3,600	...	...	...
Travelling Allowances	26	2,30,916	9,798	8,206	...	282	8,111	...	8,111	...	1,161	1,161
Office Expenses	27	1,18,082	2,444	1,909	...	...	4,284	...	4,284	...	463	463
Presidency and Local Allowances	28	57,256	...	...	...	...	...	...	...	...	106	106
Presidency House-rent	29	1,978	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	23,60,803	79,679	45,878	...	8,817	74,668	...	74,668	...	6,369	6,369
ACCOUNTS.												
Examiners, Deputies and Assistants	31	40,422	...	...	...	...	8,948	...	8,948	...	1,088	1,088
Accountants	32	32,031	...	2,000	...	...	3,286	...	3,286	...	...	...
Office Establishment	33	39,620		...	...	...	6,650	...	6,650	...	...	...
Travelling Allowances	34	5,732	...	...	...	...	740	...	740	...	...	...
Office Expenses	35	4,929	...	...	...	...	1,040	...	1,040	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	...	...	...	...	...	..	...	...	...	...	...
TOTAL ACCOUNTS	38	1,22,734	...	2,000	..	...	20,664	...	20,664	...	1,088	1,088
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	...	1,034	1,034	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	42	...	...	...	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	43	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	44	2,18,096	...	...	...	...	...	...	...	...	...	...
KOORKEE WORKSHOPS	45	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	46	32,08,138	79,679	49,749	...	8,817	1,33,192	1,034	1,34,226	...	7,457	7,457
Add—Charges by other Branches and Departments, etc.	47	(a) 56,915	29,016	—27	9,855	...	54	61,798	61,852	49,211	1,751	50,962
TOTAL	48	32,65,053	1,08,695	49,722	9,855	8,817	1,33,246	62,832	1,96,078	49,211	9,208	58,419
Deduct—Charges to other Branches and Departments, etc.	49	*6,38,394*	*7,523*	*—10*	...	...	*68,445*	...	*68,445*	...	...	...
GRAND TOTAL	50	(a) 26,26,659	1,01,172	49,732	9,855	8,817	64,801	62,832	1,27,633	49,211	9,208	58,419

(a) Includes R5,786 on account of the establishment of the architect to the Government of India.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1903.

Railways.)

No. of Items.	GENERAL. Total. Other Public Works.	Irrigation.	Total.	CENTRAL PROVINCES. Other Public Works.	Irrigation.	Total.	BURMA. Other Public Works.	Irrigation.	Total.	ASSAM. Other Public Works.	(b) Berar.	CARRIED FORWARD. Other Public Works.	Irrigation.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	97,648	...	97,648	...	...	...	...	...	...	...	...	97,648	...	97,648
2	2,15,821	...	2,15,821	...	...	...	63,098	...	63,098	38,370	...	3,17,289	...	3,17,289
3	71	...	71	...	...	...	...	...	...	...	...	71	...	71
4	1,17,825	...	1,17,825	...	...	...	69,304	...	69,304	22,048	...	2,09,177	...	2,09,177
5	27,647	...	27,647	...	...	...	676	...	676	1,908	...	30,231	...	30,231
6	43,388	...	43,388	...	...	...	10,415	...	10,415	3,573	...	57,376	...	57,376
7	4,105	...	4,105	...	...	...	1,215	...	1,215	1,230	...	6,550	...	6,550
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	5,06,505	...	5,06,505	...	...	...	1,44,708	...	1,44,708	67,129	...	7,18,342	...	7,18,342
10	16,323	...	16,323	35,773	17,096	52,869	99,948	...	99,948	...	20,125	1,72,169	17,096	1,89,265
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	13,593	...	13,593	61,152	11,656	72,808	89,905	...	89,905	...	9,418	1,74,068	11,656	1,85,724
13	4,111	...	4,111	6,009	2,910	8,919	12,891	...	12,891	...	875	23,886	2,910	26,796
14	5,704	...	5,704	18,959	4,497	23,456	13,244	...	13,244	...	1,017	38,924	4,497	43,421
15	...	...	...	...	...	...	1,296	...	1,296	...	...	1,296	...	1,296
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	39,731	...	39,731	1,21,893	36,159	1,58,052	2,17,284	...	2,17,284	...	31,435	4,10,343	36,159	4,46,502
18	546,236	.	5,46,236	1,21,893	36,159	1,58,052	3,61,992	...	3,61,092	67,129	31,435	11,28,685	36,159	11,64,844
19	10,66,837	650	10,67,487	94,727	27,246	1,21,973	4,44,311	56,074	5,00,385	1,10,252	28,884	17,45,011	83,970	18,28,981
20	3,90,794	398	3,91,192	57,434	11,181	68,615	2,26,900	7,876	2,34,776	1,00,013	14,346	7,89,487	19,455	8,03,942
21	1,29,130	535	1,29,665	55,531	17,123	72,654	1,05,394	16,926	1,22,320	26,580	4,543	3,21,178	34,584	3,55,762
22	85,203	2,456	87,659	14,602	436	15,038	45,023	4,732	49,755	21,238	1,798	1,67,864	7,624	1,75,488
23	3,77,393	600	3,77,993	63,144	9,283	72,427	2,22,718	22,512	2,45,230	85,595	9,155	7,58,005	32,395	7,90,400
24	...	...	...	...	...	...	10,994	3,083	14,077	...	...	10,994	3,083	14,077
25	77,222	...	77,222	14,333	1,143	15,476	50,688	4,473	55,161	13,494	3,177	1,58,914	5,616	1,64,530
26	2,57,313	1,161	2,58,474	58,660	10,686	69,346	2,06,334	20,362	2,26,606	63,345	14,707	6,00,359	32,209	6,32,568
27	1,26,719	463	1,27,182	17,531	4,925	22,456	55,413	3,154	58,567	19,719	7,635	2,27,017	8,542	2,35,559
28	57,256	106	57,362	...	...	...	1,39,305	11,923	1,51,228	25,829	...	2,22,390	12,029	2,34,419
29	1,978	...	1,978	...	...	...	...	...	...	...	...	1,978	...	1,978
30	25,69,845	6,369	25,76,214	3,75,962	82,023	4,57,985	15,07,080	1,51,115	16,58,195	4,66,065	84,245	50,03,197	2,39,507	52,42,704
31	49,370	1,088	50,458	9,906	...	9,906	30,247	...	30,247	14,766	10,166	1,14,455	1,088	1,15,543
32	37,317	...	37,317	7,672	...	7,672	23,709	...	23,709	11,155	2,065	81,918	...	81,918
33	46,270	...	46,270	14,809	...	14,809	44,551	...	44,551	15,677	4,453	1,25,760	...	1,25,760
34	6,472	...	6,472	2,255	...	2,255	2,794	...	2,794	3,137	593	15,251	...	15,251
35	5,969	...	5,969	4,359	1,726	6,085	1,676	...	1,676	1,550	513	14,067	1,726	15,793
36	...	...	...	...	...	...	5,020	...	5,020	2,414	..	7,434	...	7,434
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	1,45,398	1,088	1,46,486	39,001	1,726	40,727	1,07,997	...	1,07,997	48,699	17,790	3,58,885	2,814	3,61,699
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	1,034	1,034	...	...	...	..	...	...	...	...	..	1,034	1,034
41	...	...	...	...	...	...	...	3,36,386	3,36,386	...	...	...	3,36,386	3,36,386
42	...	...	...	...	5,987	5,987	...	...	...	..	...	...	5,987	5,987
43	...	...	..	...	...	...	...	...	...	...	...	...	...	...
44	2,18,096	...	2,18,096	..	...	...	...	...	-	...	...	2,18,096	..	2,18,096
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	34,79,575	8,491	34,88,066	5,36,856	1,25,895	6,62,751	19,77,069	4,87,501	24,64,570	5,81,893	1,33,470	67,08,863	6,21,887	73,30,750
47	1,45,024	63,549	2,08,573	3,719	686	4,405	4,539	—267	4,272	1,336	2,099	1,56,717	63,968	2,20,685
48	36,24,599	72,040	36,96,639	5,40,575	1,26,581	6,67,156	19,81,608	4,87,234	24,68,842	5,83,229	1,35,569	68,65,580	6,85,855	75,51,435
49	7,14,352	...	7,14,352	9,966	404	10,370	5,49,528	10,250	5,59,778	13,475	18,203	13,05,524	10,654	13,16,178
50	29,10,247	72,040	29,82,287	5,30,609	1,26,177	6,56,786	14,32,080	4,76,984	19,09,064	5,69,754	1,17,366	55,60,056	6,75,201	62,35,257

(b) From 1st October 1902.

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	Brought forward. Other Public Works.	Brought forward. Irrigation.	Brought forward. Total.	Bengal. Other Public Works.	Bengal. Irrigation.	Bengal. Total.	United Provinces of Agra and Oudh. Other Public Works.	United Provinces of Agra and Oudh. Irrigation.	United Provinces of Agra and Oudh. Total.	Punjab. Other Public Works.	Punjab. Irrigation.	Punjab. Total.
		R	R	R	R	R	R	R	R	R	R	R	R
DIRECTION.													
Chief Engineer and Secretariat													
Director-General and Assistants	1	97,648	...	97,648	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	3,17,289	...	3,17,289	93,212	...	93,212	52,309	54,063	1,06,372	70,331	60,237	1,30,568
Upper and Lower Subordinates	3	71	...	71	...	...	...	...	...	...	194	...	194
Office Establishment	4	2,09,177	...	2,09,177	1,10,116	...	1,10,116	47,271	39,070	86,341	46,506	39,055	85,561
Travelling allowances	5	30,231	...	30,231	5,600	...	5,600	9,430	7,324	16,754	5,353	3,262	8,615
Office expenses	6	57,376	...	57,376	22,114	...	22,114	8,911	15,529	24,440	21,070	36,613	58,283
Presidency and local allowances	7	6,550	...	6,550	3,324	...	3,324	...	...	...	...	...	...
Presidency house-rent	8	...	...	...	1,477	...	1,477	...	...	...	...	...	...
TOTAL	9	7,18,342	...	7,18,342	2,35,843	...	2,35,843	1,17,921	1,15,986	2,33,907	1,44,054	1,39,167	2,83,221
Superintending Engineers.													
Superintending Engineers and Assistants	10	1,72,169	17,096	1,89,265	58,686	80,447	1,39,133	56,407	60,353	1,16,760	72,626	1,17,263	1,89,889
Upper and Lower Subordinates	11	...	...	...	1,348	...	1,348	...	...	...	3,226	...	3,226
Office and Petty Establishments	12	1,74,068	11,656	1,85,724	31,824	40,988	72,812	19,738	25,143	44,881	32,556	60,110	92,666
Travelling allowances	13	23,886	2,910	26,796	5,011	9,830	14,841	6,632	7,189	13,821	7,229	9,253	16,482
Office expenses	14	38,924	4,497	43,421	5,484	5,676	11,160	5,442	8,719	14,161	10,040	22,749	32,789
Presidency and local allowances	15	1,296	...	1,296	2,411	402	2,813	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	670	771	1,441	...	...	...	...	...	...
TOTAL	17	4,10,343	36,159	4,46,502	1,05,434	1,38,114	2,43,548	88,219	1,01,404	1,89,623	1,25,677	2,00,375	3,35,052
TOTAL DIRECTION	18	11,28,685	36,159	11,64,844	3,41,277	1,38,114	4,79,391	2,06,140	2,17,390	4,23,530	2,69,731	3,48,542	6,18,273
CONSTRUCTION.													
Engineer Establishment	19	17,45,011	83,970	18,28,981	1,23,298	2,11,345	3,34,643	2,05,358	2,93,289	4,98,647	2,29,085	6,14,036	8,44,921
Upper Subordinates	20	7,89,487	19,455	8,08,942	90,679	1,36,076	2,26,755	1,35,983	84,774	2,20,757	54,083	1,30,067	1,84,150
Lower Subordinates	21	3,21,178	34,584	3,55,762	28,996	91,412	1,20,408	54,991	1,04,514	1,59,505	34,000	1,47,719	1,81,719
Petty Establishment	22	1,67,864	7,624	1,75,488	9,374	35,328	44,702	7,332	63,149	70,481	14,255	1,34,116	1,48,371
Office ditto	23	7,58,005	32,395	7,90,400	71,107	98,608	1,69,715	1,27,234	1,06,772	2,34,006	78,004	2,16,149	2,94,153
Medical ditto	24	10,994	3,083	14,077	2,262	6,334	8,596	20,642	11,204	31,846	68	44,913	44,981
Accountants	25	1,58,914	5,616	1,64,530	14,365	28,059	42,424	19,477	29,334	48,811	19,383	41,007	60,390
Travelling allowances	26	6,00,359	32,209	6,32,568	59,213	1,21,509	1,80,722	1,09,407	1,53,209	2,62,616	68,509	2,23,914	2,92,423
Office expenses	27	2,27,017	8,542	2,35,559	13,752	26,756	40,508	26,968	45,906	72,874	31,208	70,804	1,02,012
Presidency and local allowances	28	2,22,390	12,029	2,34,419	6,184	2,286	8,470	...	...	...	...	...	...
Presidency house-rent	29	1,978	...	1,978	4,172	1,668	5,840	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	50,03,197	2,39,507	52,42,704	4,23,402	7,59,381	11,82,783	7,07,392	8,92,151	15,99,543	5,29,495	16,23,625	21,53,120
ACCOUNTS.													
Examiners, Deputies and Assistants	31	1,14,455	1,088	1,15,543	29,253	...	29,253	31,319	13,701	45,020	37,519	22,301	59,820
Accountants	32	81,918	...	81,918	29,639	...	29,639	24,446	11,363	35,809	39,489	23,471	62,960
Office Establishment	33	1,25,760	...	1,25,760	39,529	...	39,529	42,984	19,667	62,651	32,232	19,158	51,390
Travelling allowances	34	15,251	...	15,251	3,552	...	3,552	4,091	1,744	5,835	2,183	1,298	3,481
Office expenses	35	14,067	1,726	15,793	2,500	...	2,500	3,414	1,707	5,121	3,648	2,168	5,816
Presidency and local allowances	36	7,434	...	7,434	3,343	...	3,343	...	...	...	...	...	...
Presidency house-rent	37	...	...	...	2,831	...	2,831	...	...	...	...	...	...
TOTAL ACCOUNTS	38	3,58,885	2,814	3,61,699	1,10,647	...	1,10,647	1,06,254	48,182	1,54,436	1,15,071	68,396	1,83,467
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.													
DISTRICT BOARDS	39	...	...	...	9,531	...	9,531	...	...	...	...	...	...
RENEWUE ESTABLISHMENT	...	...	...	...	46,707	...	46,707	...	...	...	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	40	...	1,034	1,034	...	2,41,295	2,41,295	...	5,29,525	5,29,525	...	10,26,460	10,26,460
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	41	...	3,36,386	3,36,386	...	1,09,421	1,09,421	...	48,141	48,141	...	1,502	1,502
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	42	...	5,987	5,987	...	3,723	3,723	...	...	...	1,00,444	32,050	1,32,494
BARRACK DEPARTMENT	43	...	...	...	...	...	...	...	...	...	...	14,868	14,868
ROORKEE WORKSHOPS	44	2,18,096	...	2,18,096	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	45	...	...	...	...	...	...	34,344	...	34,344	...	...	...
	46	67,08,863	6,21,887	73,30,750	9,31,564	12,51,934	21,83,498	10,54,130	17,35,389	27,89,519	10,14,741	31,15,443	41,30,184
Add—Charges by other Branches and Departments, etc.	47	1,56,717	63,968	2,20,685	2,44,80	1,31,504	3,76,312	2,877	—141	2,736	1,587	—8,162	—6,575
TOTAL	48	68,65,580	6,85,855	75,51,435	11,76,372	13,83,438	25,59,810	10,57,007	17,35,248	27,92,255	10,16,328	31,07,281	41,23,609
Deduct—Charges to other Branches and Departments, etc.	49	13,05,524	10,654	13,16,178	33,180	2,81,769	3,14,949	52,082	608	52,690	1,64,590	1,21,074	2,85,664
GRAND TOTAL	50	55,60,056	6,75,201	62,35,257	11,43,192	11,01,660	22,44,861	10,04,925	17,34,640	27,39,565	8,51,738	29,86,207	38,37,945

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1903—*continued.*

Railways.)

No. of Items.	N.-W. Frontier Province.			Madras.			Bombay.			Grand Total.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	R	R	R	R		R	R	R	R	R	R	R
1	...	...	...	...	...	...	...	...	...	97,648	...	97,648
2	...	...	...	99,349	...	99,349	45,887	...	45,887	6,78,377	1,14,300	7,92,677
3	...	...	...	6,702	...	6,702	3,950	...	3,950	10,917	...	10,917
4	...	...	...	81,581	...	81,581	44,059		44,059	5,3[illegible],710	78,125	6,16,835
5	...	...	...	7,268	...	7,268	2,595	...	2,595	60,477	10,586	71,063
6	...	...	...	12,247	...	12,247	13,485	...	13,485	1,35,803	52,142	1,87,945
7	...	...	...	...	...	...	1,336	...	1,336	11,210	...	11,210
8	..	...	...	...		...	703	...	703	2,180	..	2,180
9	...	..	...	2,07,147	...	2,07,147	1,12,915	...	1,12,915	15,35,322	2,55,153	17,90,475
10	...	...	...	1,20,924	...	1,20,924	39,152	66,800	1,05,952	5,19,964	3,41,959	8,61,923
11	...	...	...	—	...	...	5,436	7,650	13,086	10,010	7,650	17,660
12	...	...	...	56,232	...	56,232	15,246	29,462	44,708	3,29,664	167,359	4,97,023
13	...	...	...	10,775	...	10,775	7,492	9,167	16,659	61,025	38,349	99,374
14	...	...	...	7,000	...	7,000	5,660	11,644	17,304	72,550	53,285	1,25,835
15	...	...	...	...	...	...	420	...	420	4,127	402	4,529
16	...	...	...	...	...	...	840	...	840	1,510	771	2,281
17	...	...	...	1,94,931	...	1,94,931	74,240	1,24,723	1,98,964	9,[illegible]8,850	6,09,775	16,08,625
18	...	...	...	4,02,078	...	4,02,078	1,86,261	1,24,723	3,10,984	25,34,172	8,04,928	33,90,100
19	...	17,009	17,009	4,27,953	...	4,27,953	2,27,616	3,3[illegible],083	5,58,699	29,59,221	15,51,632	45,10,853
20	...	4,081	4,081	4,82,189	...	4,82,189	1,93,858	2,18,088	4,11,946	17,46,279	5,92,541	23,38,820
21	65	3,097	3,162	39,916	...	39,916	38,430	50,216	88,652	5,17,582	4,31,542	9,49,124
22	...	4,308	4,308	1,63,072	...	1,63,072	20,201	42,919	63,120	3,82,098	2,87,444	6,69,542
23	...	6,744	6,744	2,39,918	...	2,39,918	97,801	1,11,256	2,09,057	13,72,069	5,71,924	19,43,993
24	...	1,061	1,061	...	...	...	25,562	28,284	53,846	59,528	94,879	1,54,407
25	...	1,404	1,404	44,248	...	44,248	27,314	509	27,823	2,83,701	1,05,989	3,89,690
26	11	4,429	4,440	2,58,663	...	2,58,663	1,03,033	1,43,515	2,46,548	11,99,105	6,78,785	18,77,980
27	...	1,381	1,381	49,299	...	49,299	41,103	59,091	1,00,194	3,89,347	2,12,480	6,01,827
28	...	...	...	...	...	...	4,584	12	4,596	2,33,158	1,14,327	2,47,485
29	...	...	...	...	...	...	2,136	...	2,136	8,286	1,668	9,954
30	76	43,574	43,050	17,05,258	...	17,05,258	7,81,644	9,84,973	17,66,617	91,50,464	45,43,211	1,36,93,675
31	...	...	...	39,875	...	39,875	41,022	...	41,022	2,93,443	37,090	3,30,533
32	...	...	...	49,443	...	49,443	31,868	...	31,868	2,56,803	34,834	2,91,637
33	...	...	...	32,088	...	32,088	33,787	...	33,787	3,06,380	38,825	3,45,205
34	...	...	...	2,308	...	2,308	3,149	...	3,149	30,534	3,042	33,576
35	...	...	...	2,571	...	2,571	2,004	...	2,004	28,204	5,601	33,805
36	...	...	...	...	...	...	7,356	...	7,356	18,133	...	18,133
37	...	...	...	...	...	...	3,269	...	3,269	6,100	..	6,100
38	...	...	.	1,26,285	...	1,26,285	1,22,455	.	1,22,455	9,39,597	1,10,392	10,[illegible]8,989
39	...	...	...	...	...	...	...	...	...	9,531	...	9,531
	...	...	...	...	...	...	...	...	...	46,707	...	46,707
40	...	25,000	25,806	...	...	...	11,185	62,622	73,807	11,185	18,86,742	18,97,927
41	...	2,748	2,748	...	...	...	...	...	...	...	4,98,198	4,98,198
42	...	...	...	41,759	1,75,569	2,17,328	27,052	17,490	44,542	1,69,255	2,34,819	4,04,074
43	...	...	...	...	...	...	...	...	...	...	14,868	14,868
44	...	...	...	...	...	...	...	...	...	2,18,096	...	2,18,096
45	...	...	...	...	...	...	...	...	...	34,344	...	34,344
46	76	72,128	72,204	22,75,380	1,75,569	24,50,949	11,28,597	11,89,808	23,18,405	1,31,13,351	81,62,158	2,12,75,509
47	2,57,442	8,124	2,65,566	2,545	16,16,716	16,19,261	2,65,275	2,27,565	4,92,840	9,31,257	20,39,574	29,70,825
48	2,57,518	80,252	3,37,770	22,77,925	17,92,285	40,70,210	13,93,872	14,17,373	28,11,245	1,40,44,602	1,02,01,732	2,42,46,334
49	...	...	...	17,43,893	—2,040	17,41,853	2,36,488	2,65,434	5,01,922	35,35,757	6,77,499	42,13,256
50	2,57,518	80,252	3,37,770	5,34,032	17,94,325	23,28,357	11,57,384	11,51,939	23,09,323	1,05,08,845	95,24,233	2,00,33,078

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding INDIA,

PARTICULARS.	No of Items.	Reference to Detailed Account. (*See* also page 234.)	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Baluchistan.
		Page.	₹	₹	₹	₹	₹	₹	₹
WORKS AND REPAIRS.									
FAMINE RELIEF AND INSURANCE . Original Works	1	126	...	1,222	...	...	...	3,376	...
IRRIGATION.									
(*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital. Original Works .	2	159 to 161	...	...	...	...	...	63,781	42,510
Minor Works and Navigation, Revenue. Original Works .	3		...	...	...	...	...	95	...
Minor Works and Navigation, Revenue. Repairs . .	4		...	...	...	...	...	45,977	10,685
Minor Works and Navigation and Agricultural. Original Works	5		...	...	7,890	...	...	37	9,242
Minor Works and Navigation and Agricultural. Repairs . .	6		...	...	1,451	...	...	...	...
OTHER PUBLIC WORKS.									
Imperial . . . . Original Works .	7	173	78,97,497	73,948	84,594	32,468	31,058	1,00,915	1,25,607
Imperial . . . . Repairs . .	8	174	31,49,281	1,21,985	1,13,122	10,661	25,574	1,06,366	1,31,626
Provincial . . . . Original Works .	9	176	...	...	...	...	...	...	...
Provincial . . . . Repairs . .	10		...	...	...	...	...	...	...
Incorporated Local . . Original Works .	11		...	...	9,862	...	...	1,141	...
Incorporated Local . . Repairs . .	12		...	...	11,609	...	...	13,852	...
IRRIGATION.									
(*Imperial and Provincial.*)									
Major Works—Working Expenses. Original Works .	13	148	...	...	...	...	...	...	...
Major Works—Working Expenses. Repairs . .	14	149	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works. Original Works	15	232 to 234	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS .	16		1,10,46,778	1,97,155	2,28,528	43,129	56,632	3,35,540	3,19,670
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	17	126	...	...	...	...	...	24,814	894
IRRIGATION.									
(*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital Establishment	18	159 to 161	...	...	...	...	...	21,465	1,802
Minor Works and Navigation, Revenue Establishment	19		...	...	...	...	...	16,540	6,102
Minor Works and Navigation and Agricultural Establishment	20		...	...	2,149	...	...	13	410
OTHER PUBLIC WORKS.									
Imperial Establishment	21	173 & 174	*26,26,659	1,01,172	42,645	9,855	8,817	63,453	49,211
Provincial ditto	22	176	...	...	...	...	...	...	...
Incorporated Local Establishment . . .	23		...	...	4,938	...	...	1,348	...
IRRIGATION.									
(*Imperial and Provincial.*)									
Major Works—Working Expenses, Establishment	24	148 & 149	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto .	25	232 to 234	...	...	...	...	...	...	...
TOTAL ESTABLISHMENT .	26		26,26,659	1,01,172	49,732	9,855	8,817	1,27,633	58,419
Deduct—Charges for Roorkee Workshops . .	27	238	...	...	...	...	...	..	...
NET TOTAL ESTABLISHMENT .	28		26,26,659	1,01,172	49,732	9,855	8,817	1,27,633	58,419
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS . . .	29		23·78	51·32	21·76	22·85	15·57	38·04	18·27

* Includes ₹5,786 on account of the establishment of the architect to the Government of India.
(*a*) Excluding outlay on Public Works by Civil Officer.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1903.
Railways.)

GENERAL. No. of Items.	TOTAL.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(c) Berar.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
1	4,598	45,653	...	...	2,55,483	28,430	249	9,592	71,211	1,91,137	...	6,06,353
	...	...	...	...	...	...	...	...	...	...	...	...
2	1,06,291	...	6,727	...	3,40,489	1,53,652	54,184	1,423	4,57,088	3,17,221	...	14,37,075
3	95	...	17,205	...	4,036	51,681	72,755	...	49,953	26,738	...	2,22,463
4	56,662	...	1,13,871	...	1,77,537	84,049	1,59,433	13,374	2,43,146	2,16,687	...	10,64,759
5	17,169	66,934	6,19,881	...	1,08,322	22,994	1,99,765	885	7,45,678	5,95,821	...	23,77,449
6	1,451	...	4,32,034	...	5,08,372	26,330	2,18,171	...	16,57,382	11,37,027	...	39,80,767
7	83,46,087	29,172	3,76,771	13,461	8,71,260	1,94,823	7,36,307	12,84,154	63,008	3,38,311	98,365	1,23,51,719
8	36,58,615	10,332	2,59,149	62,261	2,36,528	78,536	2,05,909	3,79,941	67,816	1,58,044	1,67,121	52,84,252
9	...	12,36,522	48,05,993	6,10,827	29,13,003	25,57,544	20,04,173	...	19,49,981	22,05,715	...	1,82,83,758
10	...	7,09,003	23,92,686	6,50,644	16,71,905	13,31,674	10,78,206	...	7,08,231	12,15,067	...	98,17,416
11	11,003	47,895	2,18,919	1,55,728	...	10,18,900	36,765	..	7,401	2,97,679	42,670	18,36,960
12	25,461	1,49,324	2,89,315	3,52,841	...	9,88,355	990	...	30,220	6,24,235	52,333	25,13,074
13	...	...	...	...	42,910	3,70,557	3,81,360	153	1,12,631	89,993	...	9,97,604
14	...	...	24,756	...	3,36,775	12,98,970	20,57,688	16,649	6,18,569	6,05,941	...	49,59,348
15	...	...	14,02,425	...	...	5,90,843	29,22,640	...	6,52,122	13,88,428	...	69,56,458
16	1,22,27,432	23,54,835	1,09,59,732	18,45,762	74,66,620	87,97,338	1,01,28,595	17,06,171	74,34,437	94,08,044	3,60,489	7,26,89,455
17	(b) 25,708	94,222	...	...	64,582	17,587	57	2,206	1,51,394	1,39,919	...	4,95,675
8	23,267	...	1,514	...	69,799	35,342	46,160	327	72,347	57,873	...	3,06,629
19	22,642	...	28,920	...	55,564	86,032	1,17,489	12,500	75,295	88,977	...	4,87,419
20	2,572	31,955	2,32,642	...	2,81,135	7,834	1,96,859	2,704	7,72,050	3,70,459	...	18,98,210
21	29,01,812	4,611	1,46,263	16,844	1,85,263	60,974	1,72,090	2,57,518	25,252	93,158	93,545	39,57,330
22	...	5,25,998	11,70,001	4,86,553	9,57,929	5,49,685	6,79,617	...	5,00,122	9,57,576	...	58,27,481
23	6,286	...	1,15,816	66,357	...	3,94,266	31	...	8,658	1,06,650	23,821	7,21,885
24	...	..	5,556	...	6,30,589	14,59,411	20,36,902	62,515	6,18,361	1,87,308	...	50,00,642
25	...	..	2,08,352	...	...	1,28,434	5,88,740	...	1,04,878	3,07,403	...	13,37,807
26	29,82,287	6,56,786	19,09,064	5,69,754	22,44,861	27,39,565	38,37,945	3,37,770	23,28,357	23,09,323	1,17,366	2,00,33,078
27	...	...	...	...	...	*34,344*	...	...	...	...	...	*34,344*
28	29,82,287	6,56,786	19,09,064	5,69,754	22,44,861	27,05,221	38,37,945	3,37,770	23,28,357	23,09,323	1,17,366	1,99,98,734
29	24·39	27·89	17·43	30·87	30·07	30·75	37·89	19·80	31·32	24·55	32·56	27·51

(b) Does not include R1,37,528 on account of Irrigation Commission.

(c) From 1st October 1902.

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80A—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the Year ended

(Excluding

PARTICULARS.	No. of Items.	India, General. Other Public Works. Director General, Military Works.	India, General. Other Public Works. Central India.	India, General. Other Public Works. Coorg.	India, General. Other Public Works. Hyderabad.	India, General. Baluchistan. Other Public Works.	India, General. Baluchistan. Irrigation.	India, General. Baluchistan. Total.	India, General. Rajputana. Other Public Works.	India, General. Rajputana. Irrigation.	India, General. Rajputana. Total.	Central Provinces. Other Public Works.	Central Provinces. Irrigation.	Central Provinces. Total.	Burma. Other Public Works.	Burma. Irrigation.	Burma. Total.	Assam. Other Public Works.	Ben Other Public Works.	Ben Irrigation.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
NEW SUPPLIES																				
Surveying and mathematical instruments	1	3,413	153	122	...	...	...	...	591	...	591	4,838	14,479	19,317	14,536	1,899	16,435	210	5,509	...
Machinery including navgation plant	2	59,326	1,436	...	...	...	...	...	978	...	978	9,263	11,409	20,672	230,289	60,839	2,91,128	...	8,049	15,915
Tools	3	26,153	674	1,775	...	...	...	...	52	...	52	1,901	1,028	2,929	32,943	6,828	39,771	16,432	17,478	...
Plant	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office, etc, furniture	5	4,708	110	1,146	...	...	...	...	...	...	...	1,145	864	2,009	29,004	2,843	31,847	315	558	...
Camp equipage	6	717	...	...	...	...	...	...	...	...	...	779	10,603	11,382	1,905	...	1,905	...	18	...
Live-stock	7	...	...	...	...	...	...	...	...	...	...	...	...	...	2,751	...	2,751	51	...	...
Miscellaneous	8	...	...	...	...	..	3,149	3,149	...	6,335	6,335	...	...	...	...	...	...	...	...	44,149
TOTAL NEW SUPPLIES	9	94,317	2,373	3,043	..	...	3,149	3,149	1,621	6,335	7,956	17,926	38,383	56,309	3,11,428	72,409	3,83,837	17,008	31,612	60,064
Repairs and carriage	10	43,159	1,364	1,484	...	...	...	...	739	...	739	13,488	3,113	16,601	83,809	9,810	93,619	6,301	4,665	1,02,672
TOTAL	11	1,37,476	3,737	4,527	...	...	3,149	3,149	2,360	6,335	8,695	31,414	41,496	72,910	3,95,237	82,219	4,77,456	23,309	36,277	1,62736
Add—Charges by other Branches and Departments	12	2,394	...	...	642	3,042	...	3,042	...	...	...	...	...	...	...	83,688	83,688	...	5,595	...
TOTAL	13	1,39,870	3,737	4,527	642	3,042	3,149	6,191	2,360	6,335	8,695	31,414	41,496	72,910	3,95,237	1,65,907	5,61,144	23,309	41,872	1,62,736
Deduct—Charges to other Branches and Departments	14	31,148	518	1	...	...	...	...	147	...	147	12	...	12	2,13,425	492	2,13,917	388	341	108
GRAND TOTAL	15	1,08,722	3,219	4,526	642	3,042	3,149	6,191	2,213	6,335	8,548	31,402	41,496	72,898	1,81,812	1,65,415	3,47,227	22,921	41,531	1,62,628
DISTRIBUTION OF THE FOREGOING—																				
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	...	...	...	5,802	5,802	...	41,496	41,496	...	...	...	...	...	49,557
IRRIGATION—(*Imperial, Provincial, and Local*)																				
Minor Works and Navigation, Capital	17	...	...	...	...	...	3,149	3,149	...	...	...	...	...	...	...	99	99	...	...	3,357
Minor Works and Navigation, Revenue	18	...	...	...	...	...	...	...	...	533	533	...	...	...	...	2,367	2,367	...	...	41,033
Minor Irrigation and Agricultural Works	19	...	...	140	...	...	...	...	...	...	...	...	...	...	...	81,222	81,222	...	...	17,552
OTHER PUBLIC WORKS—																				
Imperial	20	1,08,722	3,219	4,064	642	3,042	...	3,042	2,012	...	2,012	301	...	301	9,279	...	9,279	1,005	11,444	...
Provincial	21	...	...	...	...	...	...	...	...	...	...	31,101	...	31,101	1,64,573	...	1,64,573	20,238	30,087	...
Incorporated Local	22	...	...	322	...	...	...	...	201	...	201	...	...	...	7,960	...	7,960	1,585	...	...
IRRIGATION—(*Imperial and Provincial.*)																				
Major Works, Working Expenses	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	51,129
Capital Outlay on Irrigation Works	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	81,727	81,727	...	...	...
TOTAL AS ABOVE	25	1,08,722	3,219	4,526	642	3,042	3,149	6,191	2,213	6,335	8,548	31,402	41,496	72,898	1,81,812	1,65,415	3,47,227	22,921	41,531	1,62,628

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1903.

Railways.)

GAL.		UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.			BOMBAY.				GRAND TOTAL.		
No. of Items.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Rerar.	Other Pubic Works	Irrigation.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	5,509	875	6,092	6,967	3,483	...	3,483	...	...	...	*—15,718*	...	*—15,718*	*—4,000*	51,905	47,905	164	14,176	74,375	88,551
2	23,964	21,324	234	21,558	43,343	...	43,343	...	...	...	7,343	37,457	44,800	9,517	1,80,074	1,89,591	17,202	4,08,070	3,05,928	7,13,998
3	17,478	14,150	18,255	32,405	23,919	...	23,919	...	...	...	*—5,780*	...	*—5,780*	5,071	3,882	8,953	189	1,34,957	29,993	1,64,950
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..
5	558	1,209	3,175	4,384	9,825	...	9,825	...	...	...	3,745	...	3,745	2,451	10,140	12,591	8	54,224	17,022	71,246
6	18	451	6,125	6,576	30	...	30	...	...	...	704	...	704	37	3,505	3,542	...	4,641	20,233	24,874
7	...	505	...	505	...	...	...	...	...	...	...	...	...	174	340	514	...	3,481	340	3,821
8	44,149	...	...	...	...	79,069	79,069	...	286	286	...	70,752	70,752	...	...	...	...	...	2,03,740	2,03,740
9	91,676	38,514	33,881	72,395	80,600	79,069	1,59,669	...	286	286	*—9,706*	1,08,209	98,503	13,250	2,49,846	2,63,096	17,563	6,19,549	6,51,631	12,71,180
10	1,07,337	5,418	16,721	22,139	12,035	45,243	57,278	...	807	807	41,493	89,863	1,31,356	25,822	17,877	43,699	886	2,40,663	2,86,106	5,26,769
11	1,99,013	43,932	50,602	94,534	92,635	1,24,312	2,16,947	...	1,093	1,093	31,787	1,98,072	2,29,859	39,072	2,67,723	3,06,795	18,449	8,60,212	9,37,737	17,97,949
12	5,595	...	...	...	84	...	84	21,884	...	21,884	126	...	126	11,162	1,570	12,732	1,328	46,257	85,258	1,31,515
13	2,04,608	43,932	50,602	94,534	92,719	1,24,312	2,17,031	21,884	1,093	22,977	31,913	1,98,072	2,29,985	50,234	2,69,293	3,19,527	19,777	9,06,469	10,22,995	19,29,464
14	449	55	47	102	4,158	4,843	9,001	...	...	...	38,344	...	38,344	3,381	9,853	13,234	1,111	2,93,029	15,343	3,08,372
15	2,04,159	43,877	50,555	94,432	88,561	1,19,469	2,08,030	21,884	1,093	22,977	*—6,431*	1,98,072	1,91,641	46,853	2,59,440	3,06,293	18,666	6,13,440	10,07,652	16,21,092
16	49,557	...	546	546	...	4	4	...	144	144	...	29,898	29,898	...	35,437	35,437	...	...	1,62,884	1,62,884
17	3,357	...	2,305	2,305	...	11,494	11,494	...	21	21	...	...	...	...	3,590	3,590	...	...	24,015	24,015
18	41,033	...	*—96*	*—96*	...	2,317	2,317	...	171	171	...	3,741	3,741	...	2,745	2,745	...	...	52,811	52,811
19	17,552	...	486	486	...	5,032	5,032	...	13	13	...	40,998	40,998	...	1,98,258	1,98,258	...	140	3,43,561	3,43,701
20	11,444	3,971	...	3,971	10,314	...	10,314	21,884	...	21,884	1,634	...	1,634	5,537	...	5,537	17,475	2,04,638	...	2,04,638
21	30,057	7,949	...	7,949	78,247	...	78,247	...	...	...	*—9,552*	...	*—9,552*	33,327	...	33,327	...	3,55,970	...	3,55,970
22	...	31,957	...	31,957	...	...	...	...	...	...	1,487	...	1,487	7,989	...	7,989	1,191	52,692	...	52,692
23	51,129	...	29,986	29,986	...	57,681	57,681	...	744	744	...	121,466	1,21,466	...	16,836	16,836	...	...	2,77,842	2,77,842
24	...	...	17,328	17,328	...	42,941	42,941	...	...	...	...	1,969	1,969	...	2,574	2,574	...	...	1,46,539	1,46,539
15	2,04,150	43,877	50,555	94,432	88,561	1,19,469	2,08,030	21,884	1,093	22,977	*—6,431*	1,98,072	1,91,641	46,853	2,59,440	3,06,293	18,666	6,13,440	10,07,652	16,21,092

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 81.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	Bengal Central.†	South Behar.	Mymensingh-Jamalpur.	Brahmaputra-Sultanpur.	Bengal-Nagpur.	State Burma.
DURING THE YEAR 1902-1903.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	...	2,933	—467	...	...
England	...	...	...	...	...	...	...
Debentures:							
England	...	...	...	...	...	750,000	...
Debenture Stock:							
England	...	...	...	...	...	...	440,155
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	...	2,933	—467	750,000	440,155
B. Payments for discharge of Debentures, etc.	4,100	...	...	...	...	5,247	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	—4,100	...	...	2,933	—467	744,753	440,155
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	—95,703	7,149	—3,824	3,702	5,222	649,114	236,448
England	91,871	5,889	...	...	...	518,225	151,083
C. TOTAL	—3,832	13,038	—3,824	3,702	5,222	1,167,339	387,531
Repayments:							
India	...	...	...	...	...	...	...
England	268	130	...	...	...	408	212
D. TOTAL	268	130	...	...	...	408	212
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	—4,100	12,908	—3,824	3,702	5,222	1,166,931	387,319
A. + D. TOTAL RECEIPTS	268	130	...	2,933	—467	750,408	440,367
B. + C. TOTAL PAYMENTS	268	13,038	—3,824	3,702	5,222	1,172,586	387,531
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (₹15 = £ 1)	...	12,908	...	...	...	631,005	...
TO 31ST MARCH 1903.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	399,401	144,313	185,235	...	...
England	1,500,000	500,000	...	...	...	3,000,000	2,000,000
Debentures:							
Nominal amount	1,355,900	...	...	...	...	4,505,000	...
Cash received ‖	1,353,650	...	...	...	...	4,497,253	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	1,250,000
Cash received	...	...	...	...	...	...	1,199,819
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	15,385	...	...	...	...	17,600	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,869,035	500,000	399,401	144,313	185,235	7,514,853	3,199,819
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	...	...	2,760,000	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (₹15 = £ 1)	...	16,847	...	...	...	4,414,546	...
ON ACCOUNT OF CAPITAL EXPENDITURE:	2,869,035	1,016,847	399,401	144,313	185,235	14,689,399	3,199,819
Net Payments:							
India	1,567,042	404,818	452,445	144,928	183,387	9,131,493	1,979,895
England	1,301,993	612,029	...	...	...	5,355,338	1,223,150
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,869,035	1,016,847	452,445	144,928	183,387	14,486,831	3,203,045
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	...	..	1,848	202,568	...
At Debit	...	...	53,044	615	...	...	3,226

* Excluding East Indian Railway Company, South Indian
† Although for convenience classed among the State Railways
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State
§ £147,000 Sterling Debentures were issued by the Company in England and sold for ₹20,34,105. This sum
‖ Excluding premium, which is included
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000,
(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1902-1903; the RECEIPTS and March 1903; and the BALANCES at that date.

Indian Midland.	Rohilkund and Kumaon.‡	Hardwar-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmedabad-Parantij.	Tapti Valley.	Sabarmati-Dholka Railway.	TOTAL.	GUARANTEED. Bombay, Baroda and Central India.	Madras.	TOTAL.	GRAND TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£
...	...	...	...	1,200	4,467	50,867	59,000	...	...	...	59,000
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	100,000	...	...	...	850,000	...	...	...	850,000
...	...	...	...	...	...	...	440,155	...	...	...	440,155
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	100,000	1,200	4,467	50,867	1,349,155	...	...	...	1,349,155
2,106	...	...	...	...	...	...	11,453	...	11,067	11,067	22,520
—2,106	...	...	100,000	1,200	4,467	50,867	1,337,702	...	*—11,067*	*—11,067*	1,326,635
65,657	*—139*	580	*—21,959*	1,575	1,318	50,233	899,373	366,811	479,840	846,651	1,746,024
12,588	62,471	...	52,478	...	...	...	894,605	151,837	312,457	464,294	1,358,899
78,245	62,332	580	30,519	1,575	1,318	50,233	1,793,978	518,648	792,297	1,310,945	3,104,923
...	...	...	...	...	...	...	...	362,014	485,027	847,041	847,041
36	9	...	209	...	...	...	1,272	732	1,008	1,740	3,012
36	9	...	209	...	...	...	1,272	362,746	486,035	848,781	850,053
78,209	62,323	580	30,310	1,575	1,318	50,233	1,792,706	155,902	306,262	462,164	2,254,870
36	9	...	100,209	1,200	4,46	50,867	1,350,427	302,746	486,035	848,781	2,199,208
80,351	62,332	580	30,519	1,575	1,318	50,233	1,805,431	518,648	803,364	1,322,012	3,127,443
...	...	...	...	...	...	...	...	...	...	...	...
—52	62,323	...	...	...	...	...	706,184	...	...	...	706,184
...	...	174,870	8,460	122,467	789,134	53 400	1,877,280	21,672	...	21,672	1,898,952
3,000,000	200,000	...	3,491,540	...	...	...	13,691,540	7,528,628	10,257,630	17,786,258	31,477,798
3,654,100	*§147,000*	...	*1,193,100*	...	...	...	*10,855,100*	*3,005,400*	*1,563,700*	*4,569,100*	*15,424,200*
3,651,994	§160,837	...	1,192,350	...	...	...	10,856,084	3,004,400	1,559,930	4,564,330	15,420,414
...	...	...	*1,200,000*	...	...	...	*2,450,000*	...	...	...	*2,450,000*
...	...	...	¶1,200,000	...	...	...	2,399,819	...	...	...	2,399,819
...	...	...	34	...	...	...	34	...	...	...	34
—5,977	...	...	54,923	...	...	...	81,931	28,766	9,761	38,527	120,458
6,646,017	360,837	174,870	5,947,307	122,467	789,134	53,400	28,906,688	10,583,466	11,827,321	22,410,787	51,317,475
1,345,000	...	...	2,129,900	...	...	...	6,734,900	...	...	...	6,734,900
486,168	276,928	...	...	...	...	...	5,194,489	...	...	...	5,194,489
8,477,185	637,765	174,870	8,077,207	122,467	789,134	53,400	40,836,077	10,583,466	11,827,321	22,410,787	63,246,864
5,148,823	205,218	174,730	5,827,637	122,449	785,475	52,248	26,180,588	2,063,647	4,214,539	6,278,186	32,458,774
3,193,318	432,547	...	2,158,443	...	...	...	14,276,818	8,744,367	8,071,028	16,815,395	31,092,213
8,342,141	637,765	174,730	7,986,080	122,449	785,475	52,248	40,457,406	10,808,014	12,285,567	23,093,581	63,550,987
135,044	...	140	91,127	18	3,659	1,152	435,556	...	...	...	435,556
...	...	...	...	...	...	...	56,885	224,548	458,246	682,794	739,679

Railway Company, Limited, and Great Indian Peninsula Railway Company.
this Line is the property of the Bengal Central Railway Company.
Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.
was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, respectively.

N.—Ry. and Irrn. Capital not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Exchange Compensation Allowance.

Expenditure £320,258.

	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Amount of each Account. Expenditure.
					£
Exchange Compensation Allowance.	82	Expenditure	249	...	320,258

No. 82.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1903.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(a) Berar.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	Provincial.	Local.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues:															
Land Revenue	3,082	17,268	38,632	10,735	48,243	51,065	31,382	9,190	57,052	34,844	3,714	3,05,207	20,533	2,83,444	1,230
Opium	...	...	...	...	18,091	...	...	...	...	215	...	18,306	18,306	...	...
Salt	6,818	...	...	...	873	...	...	...	7,978	8,850	...	24,519	22,525	1,994	...
Stamps	...	...	...	...	1,270	...	...	...	...	...	...	1,270	317	953	...
Excise	241	...	188	...	1,901	...	...	...	5,319	1,061	...	8,710	6,102	2,608	...
Customs	...	...	2,490	...	10,655	...	...	...	2,694	9,233	...	25,072	9,233	15,839	...
Assessed Taxes	...	...	94	...	738	...	...	...	...	...	...	832	416	416	...
Forest	6,498	6,642	22,365	4,558	7,212	8,545	6,185	618	13,160	12,840	842	89,465	48,711	40,754	...
TOTAL	16,639	23,910	63,769	15,293	88,983	59,610	37,567	9,808	86,203	67,043	4,556	4,73,381	1,26,143	3,46,008	1,230
Post Office	15,166	...	...	...	...	...	...	...	...	...	...	15,166	15,166	...	...
Telegraph	48,970	...	...	...	...	...	...	...	...	...	...	48,970	48,970	...	...
Mint	5,771	...	...	...	...	...	...	...	...	6,363	...	12,134	12,134	...	...
Salaries and Expenses of Civil Departments:															
General Administration	60,732	14,073	27,689	8,149	33,567	32,578	24,759	5,604	17,548	22,549	3,069	2,50,317	87,839	1,62,478	...
Law and Justice—Courts of Law	8,162	17,998	44,351	10,725	1,00,737	95,090	61,451	9,662	52,562	72,923	1,767	4,75,428	19,591	4,55,837	...
Law and Justice—Jails	8,573	1,545	2,082	...	8,145	7,119	3,684	...	2,743	4,119	...	38,010	8,573	29,437	...
Police	5,326	10,959	52,957	8,764	35,675	34,285	24,324	5,214	26,540	39,112	1,666	2,44,822	12,206	2,31,946	670
Marine	33,625	...	3,650	...	8,195	...	...	...	225	450	..	46,145	33,625	12,520	...
Education	1,600	3,505	3,987	1,342	18,787	11,946	5,536	...	15,173	12,307	...	74,183	1,600	72,583	...
Ecclesiastical	4,712	1,944	3,010	600	7,414	10,698	8,308	1,348	12,544	11,785	1	62,364	62,364	...	...
Medical	6,509	7,137	8,620	3,324	29,118	24,558	19,546	1,815	25,708	36,337	1,286	1,63,958	9,610	1,54,283	65
Political	77,012	1,600	6,001	3,798	1,122	621	9,484	12,656	2,441	25,687	...	1,40,422	1,16,793	23,629	...
Scientific and other Minor Departments	55,109	652	1,288	306	6,278	2,598	2,652	...	5,035	2,282	...	76,200	63,043	12,048	1,109
TOTAL	2,61,360	59,413	1,53,635	37,608	2,49,038	2,19,493	1,59,744	36,299	1,60,519	2,27,551	7,789	15,71,849	4,15,244	11,54,761	1,844

Miscellaneous Civil Charges:,															
Civil Furlough and Absentee Allowances	10	...	...	...	...	...	...	...	...	...	...	10	10	...	...
Stationery and Printing	1,520	256	589	338	1,013	871	...	...	1,174	312	...	6,073	1,520	4,553	...
Miscellaneous	...	...	678	164	...	...	67	...	225	125	...	1,259	...	1,259	...
TOTAL	1,530	256	1,267	502	1,013	871	67	..	1,399	437	...	7,342	1,530	5,812	...
Famine Relief and Insurance:															
Famine Relief	542	6	...	...	...	...	...	...	...	—708	...	—160	—160	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	24	...	...	24	24	...	...
Construction of Protective Irrigation Works	339	629	...	...	1,390	168	...	...	1,670	998	...	5,194	5,194	...	...
TOTAL	881	635	...	...	1,390	168	...	...	1,694	290	...	5,058	5,058	...	...
Railway Revenue Account:															
State Railways: Working Expenses	1,18,226	22,440	16,832	10,982	37,606	18,423	40,473	...	21,451	73,384	...	3,59,817	3,59,817	...	...
Guaranteed Railways:															
Surplus Profits, Land and Supervision	...	...	2,174	...	7,977	4,432	...	...	4,198	5,271	...	24,052	24,052	...	...
Miscellaneous Railway Expenditure	478	100	135	...	1,241	92	1,114	...	254	1,115	...	4,529	4,394	135	...
TOTAL	1,18,704	22,540	19,141	10,982	46,824	22,947	41,587	...	25,903	79,770	...	3,88,398	3,88,263	135	...
Irrigation:															
Major Works: Working Expenses	...	...	70	...	7,322	9,851	18,924	950	...	3,604	...	40,721	23,933	16,788	...
Minor Works and Navigation	...	...	3,204	...	5,495	1,998	4,961	...	...	8,172	...	23,830	13,133	10,683	14
TOTAL	...	...	3,274	...	12,817	11,849	23,885	950	...	11,776	...	64,551	37,066	27,471	14
Other Public Works:															
Military Works	88,913	...	1,852	...	...	48	...	...	...	...	...	90,813	90,813	...	...
Civil Works	4,197	4,548	17,124	4,604	10,275	17,717	16,273	...	34,710	13,822	2,029	1,25,299	8,699	1,09,561	7,039
TOTAL	93,110	4,548	18,976	4,604	10,275	17,765	16,273	...	34,710	13,822	2,029	2,16,112	99,512	1,09,561	7,039
Army Services:															
Army—Effective	(b)11,60,051	...	...	...	...	...	...	...	3,79,158	4,18,146	...	19,57,355	19,57,355	...	...
TOTAL CHARGED AGAINST REVENUE R	17,22,182	1,11,302	2,60,062	68,389	4,10,340	3,32,703	2,79,123	47,057	6,89,586	8,25,198	14,374	47,60,316	31,06,441	16,43,748	10,127
Railway and Irrigation Capital not charged to Revenue:															
State Railways: Construction	4,428	...	...	8,513	4,929	5,054	7,688	...	1,916	...	...	32,528	32,528	...	...
Irrigation Works: Construction	...	...	2,639	...	...	3,486	4,010	...	...	890	...	11,025	11,025	...	...
TOTAL NOT CHARGED TO REVENUE R	4,428	...	2,639	8,513	4,929	8,540	11,698	...	1,916	890	...	43,553	43,553	...	...
GRAND TOTAL R	17,26,610	1,11,302	2,62,701	76,902	4,15,269	3,41,243	2,90,821	47,057	6,91,502	8,26,088	14 374	48,03,869	31,49,994	16,43,748	10,127
Total Converted into £ at R15 = £1. £											...	320,258	210,000	109,583	675

(a) From 1st October 1902.

(b) Bengal Command . . . R 5,37,059
Punjab do. . . . 6,27,992
R11,60,051

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1902-1903.

Sections O to V.—Debt, Deposits, and Advances.

Receipts £123,399,759. Disbursements £121,858,271.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£ (a)
O. Permanent Debt	83	Statement of Permanent Debt	253	2,500,000	1,602,374	+897,626
"	83A	Temporary Debt	254	3,500,000	4,000,000	−500,000
P. Unfunded Debt.	84	Special Loans	254	...	3,374	
"	85	Treasury Notes	254	...	...	
"	86	Deposits of Service Funds	254	95,216	78,919	+649,383
"	87	Savings Bank Deposits	256	3,392,085	2,755,625	
Q. Deposits and Advances.	74	Provincial Balances	219	285,460	357,885	
"	App. A	Appropriation for Reduction or Avoidance of Debt	...	564,700	...	
"	88	Excluded Local Funds	256	690,634	669,824	
"	89	Railway Funds	256	54,567	52,744	
"	90	Deposits of Sinking Funds	257	9,504	...	
"	...	Gold Reserve Fund	...	620,113	619,085	+1,117,156
"	92	Departmental and Judicial Deposits	262	16,701,174	16,589,506	
"	For these Accounts, *vide* Appendix A.	Advances		13,978,905	14,070,189	
"		Suspense Accounts		528,619	33,372	
"		Exchange on Remittance Account		93	...	
"		Miscellaneous		89,671	13,739	
R. Loans and Advances by Imperial Government.	93	Advances, Repayments, and Balances	274	687,083	669,473	+17,610
R. R. Loans and Advances by Provincial Governments.	93A	Ditto ditto	284	679,098	591,511	+87,587
S. Capital Account of Local Boards.	94	Receipts and Payments	285	...	...	...
T. Remittances	For these Accounts, *vide* Appendix A.	Inland Money Orders		20,266,573	20,239,262	
"		Other Local Remittances		...	352,630	
"		Other Departmental Accounts		406,433	374,948	
"		Remittances between Civil Treasuries and Departments		16,230,436	16,311,175	−1,227,035
"	95	Remittance Account between England and India	286	5,308,950	6,161,412	
U. Secretary of State's Bills.	96	Bills drawn and discharged	288	18,236,947	18,461,021	
V. Cash Balance	97	Opening and Closing Balances	289	18,573,438	17,850,203	
		Total		123,399,759	121,858,271	

(a) Net figure carried to Account No. 1 B is 1,030,655. The difference of 142,029 is made up of 120,843 and 21,186, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (a) and (b) on page 253.

No. 83.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1903, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1902.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1903.
IN INDIA.	R	R	R	R	R	R	R
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 " Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 " Gwalior Loan of 1887	2,66,00,000	...	...	2,66,00,000	12,00,000	...	2,54,00,000
3½ " Loan of 1842-43	23,94,65,500	...	70,700	23,95,36,200	...	33,11,100	23,62,25,100
3½ " " 1854-55	32,19,92,500	...	21,77,600	32,41,70,100	...	22,70,600	32,18,99,500
3½ " " 1st May 1865	34,53,26,200	...	48,15,000	35,01,41,200	...	6,75,900	34,94,65,300
3½ " " 1879	4,58,83,900	...	2,500	4,58,86,400	...	7,69,800	4,51,16,600
3½ " " 1900-1901	3,88,44,100	1,50,00,000	...	5,38,44,100	...	31,900	5,38,12,200
3 " " 1896-97	11,07,07,200	..	1,100	11,07,08,300	...	...	11,07,08,300
TOTAL IMPERIAL DEBT in INDIA bearing Interest R	1,15,85,19,400	1,50,00,000	70,66,900	1,18,05,86,300	12,00,000	70,59,300	1,17,23,27,000
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1870	13,900	...	...	13,900	...	...	13,900
4½ " " " 1878	2,300	...	...	2,300	100	...	2,200
Transfer Loan of 1879, 4½ per cent. portion	63,600	...	...	63,600	2,600	...	61,000
4 per cent. Loan of 1824-25	33,920	...	...	33,920	33,920	...	...
4 " " 1828-29	5,653	...	...	5,653	5,653	...	...
4 " " 1832-33	1,95,840	...	...	1,95,840	...	...	1,95,840
4 " " 1835-36	1,59,000	...	...	1,59,000	1,600	...	1,57,400
4 " " 1842-43	7,47,700	...	...	7,47,700	29,000	6,500	7,12,200
4 " " 1854-55	5,22,100	...	...	5,22,100	8,500	...	5,13,600
4 " Transfer Loan of 22nd April 1854	14,217	...	...	14,217	...	...	14,217
4 " " " 1st May 1865	4,39,363	...	...	4,39,363	45,700	...	3,93,663
Reduced 4 per cent. Loan of 16th January 1879	86,500	...	...	86,500	6,500	...	80,000
" " " 4th July 1881	500	...	...	500	500	...	...
4 per cent. Promissory Notes for Mysore Family	8,590	...	...	8,590	...	...	8,590
4 " East Indian Railway Commuted Stock	1,050	...	...	1,050	...	...	1,050
3½ " Loan of 1853-54	56,400	...	...	56,400	...	...	56,400
3½ " " 1893-94	1,77,500	...	...	1,77,500	38,900	1,100	1,37,500
4½ per cent. Nagpur-Raipur Railway Debenture Loan	750	...	...	750	...	...	750
4 " Ghazipur-Dildarnagar " " "	1,800	...	...	1,800	...	...	1,800
4 " Cawnpur-Furruckabad " " "	2,000	...	...	2,000	...	...	2,000
TOTAL DEBT in INDIA not bearing Interest R	25,32,683	...	...	25,32,683	1,72,973	7,600	23,52,110
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Ry. Debenture Loan	11,800	...	...	11,800	...	...	11,800
4 " Cawnpur and Achneyra " " "	1,400	...	...	1,400	...	...	1,400
4 " Cawnpur-Achneyra Section, Rajputana-Malwa Railway " "	8,42,000	...	...	8,42,000	...	...	8,42,000
TOTAL PROVINCIAL DEBT in INDIA bearing Interest R	8,55,200	...	...	8,55,200	...	...	8,55,200

	1st April 1902.			31st March 1903.		
	£	£	£	£	£	£
Debt bearing Interest:						
In India			77,202,076			78,212,570
In England			130,209,392			130,258,563
Debt not bearing Interest:						
In India		168,846			156,807	
In England		37,698			37,698	
		206,544	207,561,468		194,505	208,471,133
	207,708,012			208,665,638		

Government Stock Notes bearing Interest.										
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—										
In Bengal	1,687	...	...	1,687	...	...	...	...	...	1,687
" United Provinces of Agra and Oudh	1,013	...	...	1,013	200	...	...	...	...	813
" Punjab	587	...	...	587	...	...	...	...	...	587
" Madras	788	...	...	788	...	...	...	...	...	788
" Bombay	2,475	...	...	2,475	...	...	...	...	...	2,475
Total Govt. Stock Notes bearing Interest . R	6,550	...	...	6,550	200	...	...	...	...	6,350
Total Debt in India . R	1,16,19,15,833	1,50,00,000	70,66,900	1,15,39,80,733	13,73,173	70,66,900	1,17,55,40,660			
Total Debt in India converted into £ at R15=1£	77,460,922	1,000,000	471,127	78,932,049	91,545	471,127	78,369,377			
Do. Bearing Interest . . . £	77,292,076	1,000,000	471,127	78,763,203	80,013	470,620	78,212,570			
Do. Not bearing Interest . . £	168,846	...	...	168,846	11,532	507	156,807			
In England.										
Bearing Interest.										
India 3½ per cent. Stock	63,110,135	...	...	63,110,135	(a) 120,813 (b) 21,186	...	62,968,106			
India 3 " Stock	47,135,384	1,500,000	...	48,635,384	...	...	48,635,384			
India 2½ " Stock	11,892,207	...	...	11,892,207	...	...	11,892,297			
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650			
Eastern Bengal Railway Debenture Stock 4 "	348,666	...	...	348,666	...	...	348,666			
South Indian Railway Debenture Stock 4½ "	425,000	...	...	425,000	...	...	425,000			
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	2,701,450	...	...	2,701,450			
Great Indian Peninsula Railway Debentures	3,220,900	...	...	3,2209,00	1,368,800	...	1,852,100			
Total Debt in England bearing Interest . . £	130,269,392	1,500,000	...	131,769,392	1,510,829	...	130 258,503			
Not bearing Interest.										
East India Bonds	20,917	...	...	20,917	...	...	20,917			
India 5 per cent. Stock	9,443	...	...	9,443	...	...	9,443			
India 4 per cent. Stock	7,338	...	...	7,338	...	...	7,338			
Total Debt in England not bearing Interest . £	37,698	...	...	37,698	...	...	37,698			
Total Debt in England . £	130,307,090	1,500,000	...	131,807,090	1,510,829	...	130,296,261			
Total Debt £	207,768,012	2,500,000	471,127	210,739,139	1,602,374	471,127	208,665,638			
Classification of the Debt.										
Permanent Debt, exclusive of that for Railways and Irrigation	69,033,419	1,500,000	471,127	71,004,546	(c) 1,602,374	(d) 3,445,998	65,956,174			
For Railways	114,578,621	325,227	2,974,871	117,878,719	...	...	(e) 117,878,719			
For Irrigation	24,155,972	674,773	...	24,830,745	...	...	24,830 745			
Total . £	207,768,012	2,500,000	3,445,998	213,714 010	1,602,374	3,445,998	208,665,633			

	India.	England.	Total.
	£	£	£
(c) This amount is shown in the General Account, page 31, as follows:—			
Under Permanent Debt Discharged	91,545	1,368,800	1,460,345
On account of East Indian Railway Sinking Fund account on this page) do.	...	71,745	120,843
On account of Eastern Bengal Railway Sinking Fund do.	...	5,351	
On account of the Sinde, Punjab, and Delhi Railway Sinking Fund do.	...	43,747	
Under Expenditure for amount of Debt redeemed by means of Sinking Fund, the cost of purchase of which £2,651 is charged to State Railways' Interest on Debt	...	2,465	21,186
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £ 20,120 is charged to Interest on Debt	...	18,721	
	91,545	1,510,829	1,602,374

(a) This amount is shown in the General Account, page 31, as follows:—

Under Permanent Debt Discharged . . . . . £ 91,545
On account of East Indian Railway Sinking Fund account on this page) do. . . . .
On account of Eastern Bengal Railway Sinking Fund do. . . . .
On account of the Sinde, Punjab, and Delhi Railway Sinking Fund do. . . . .
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £ 20,120 is charged to Interest on Debt . . . .

(b) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £ 22,771 towards the redemption of Debt incurred in excess of money raised thereby.

(c) Includes £2,974,871 transferred to Debt for Railways.

(d) Falls short of the aggregate of the totals of columns 4 and 19 in the Summary of Capital Expenditure, Account No. 75, by £6,482,983, on account of (1) the exclusion of £6,032,612, Capital outlay on State Railways met from funds raised by Companies, and (2) the inclusion of £549,629, the net discount involved in raising the money for the purchase of the Oudh and Rohilkhand and South Indian Railway and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C. 206, and Section 2 (a) of 44 and 45 Vict. C. 53, and the application thereof.

	India Debt issued in redemption of					Total.
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Sinde, Punjab and Delhi Railway Annuity.	
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1s. 4d. the rupee . .	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597		708	...	248,548
India Debt created and issued £ .	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1902:						
India 4, 3½ and 3 per cent. Stocks	1,058,032	5,106	61,971	3,517	532,405	1,661,031
(a) India Debt purchased and cancelled during the year ended 31st March 1903:						
India 3½ per cent. Stock purchased with £ 70,737, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	36,086	216	3,026	128	26,143	120,843
India 3½ per cent. Stock purchased with £50,640 being Interest on the amounts standing to the credit of the Funds	35,272	171	2,081	116	17,504	
India Debt purchased and cancelled £ .	1,129,390	5,493	67,078	3,761	576,152	1,781,874
Balance of India Debt issued as above, outstanding on 31st March 1903. India 3½ per cent. Stock† . £11,161,184; India 3 per cent. Stock . 224,446; India 3½ per cent. Rupee Debt 7,117 . £	6,444,077	75,272	473,977	63,952	4,335,469	11,392,747

† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock

No. 83A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1903.

		Balance, 1st April 1902.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1903.
ENGLAND.						
Temporary Loans on security of India Bills .	£	4,000,000	3,500,000	7,500,000	4,000,000	3,500,000
TOTAL .	£	4,000,000	3,500,000	7,500,000	4,000,000	3,500,000

No. 84.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1903.

		Balance, 1st April 1902.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1903.
		₨	₨	₨	₨	₨
INDIA, GENERAL.						
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)		48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)		6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras) . . .		1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras) . . .		80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)		41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) .		66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)		10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)		40,000	...	40,000	...	40,000
TOTAL .	₨	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.						
Endowments by the late King of Oudh, 1st Loan (6 p. c.)		(a)30,09,781	...	30,09,781	49,924	29,59,857
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)		99,97,104	...	99,97,104	684	99,96,420
Endowments by the late King of Oudh, 6th Loan (4 p. c.)		14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)		3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)		2,00,000	...	2,00,000	...	2,00,000
TOTAL .	₨	1,49,20,688	...	1,49,20,688	50,608	1,48,70,080
PUNJAB.						
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)		10,000	...	10,000	...	10,000
MADRAS.						
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)		1,260	...	1,260	...	1,260
BOMBAY.						
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)		9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL .	₨	1,60,52,644	...	1,69,52,644	50,608	1,60,02,036
Grand Total converted into £ at ₨15 = £1 .	£	1,130,176	...	1,130,176	3,374	1,126,802

No. 85.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1903.

		Balance, 1st April 1902.	Issues in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
INDIA, GENERAL.		₨	₨	₨	₨	₨
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits		2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .		3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent. . .		71,619	...	71,619	...	71,619
TOTAL .	₨	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₨15 = £1 .	£	29,861	...	29,861	...	29,861

No. 86.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1903.

		Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Repayments in 1902-1903.	Balance, 31st March 1903.
INDIA, GENERAL.		₨	₨	₨	₨	₨
Uncovenanted Service Family Pension Fund . .		1,45,81,595	11,89,635	1,57,71,230	10,49,841	1,47,21,389
MADRAS.						
Military Assistant Surgeons' Fund		3,48,286	30,630	3,78,916	26,756	3,52,160
BOMBAY.						
Uncovenanted Service Family Pension Fund . .		(a)21,94,043	2,07,974	24,02,017	1,07,193	22,94,824
TOTAL	₨	1,71,23,924	14,28,239	1,85,52,163	11,83,790	1,73,68,373
Total converted into £ at ₨15 = £1 .	£	1,141,595	95,216	1,236,811	78,919	1,157,892

(a) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1903.

BANK ACCOUNTS.	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Repayments in 1902-1903.	Balance, 31st March 1903.
	R	R	R	R	R
POST OFFICE SAVINGS BANKS:					
India, General . . . . . R	10,68,21,233	4,67,10,759	15,35,31,992	3,93,16,457	11,42,15,535
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	27,59,200	5,14,041	32,73,241	1,87,403	30,85,838
Central Provinces	30,283	8,187	38,470	2,229	36,241
Assam	(a)6,614	1,906	8,520	1,265	7,255
Bengal	(a)18,74,404	4,08,461	22,82,865	2,49,242	20,33,623
United Provinces of Agra and Oudh . . .	11,37,060	2,45,690	13,82,750	97,575	12,85,175
Punjab	49,22,333	9,78,220	59,00,553	4,82,802	54,17,751
TOTAL . R	1,07,29,894	21,56,505	1,28,86,399	10,20,516	1,18,65,883
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	50,86,769	7,31,228	58,17,997	4,52,361	53,65,636
FOREST OFFICERS' PROVIDENT FUND:					
India, General	(a)3,99,263	1,08,693	5,07,956	20,019	4,87,937
Madras	45,014	13,750	58,764	...	58,764
Bombay	(a)82,515	22,268	1,04,783	13,553	91,230
TOTAL . R	5,26,792	1,44,711	6,71,503	33,572	6,37,931
POLICE OFFICERS' PROVIDENT FUND:					
India, General	5,189	4,208	9,397	3,267	6,130
Central Provinces	22,242	12,598	34,840	2,423	32,417
Burma	30,557	18,146	48,703	1,147	47,556
Bengal	(a)61,713	33,995	95,708	7,535	88,173
United Provinces of Agra and Oudh . . .	53,991	22,949	76,940	1,635	75,305
Punjab	39,155	25,284	64,439	3,957	60,482
Madras	38,842	20,785	59,627	600	59,027
Bombay	27,875	19,987	47,862	906	46,956
Berar*	4,276	1,037	5,313	441	4,872
TOTAL . R	2,83,840	1,58,989	4,42,829	21,911	4,20,918
CEMETERY ENDOWMENT FUND.					
India	(a)7,591	1,627	9,218	...	9,218
Central Provinces	(a)4,504	925	5,429	...	5,429
Burma	7,377	2,587	9,964	...	9,964
Assam	(a)2,291	399	2,690	...	2,690
Bengal	10,670	6,874	17,544	...	17,544
United Provinces of Agra and Oudh . . .	24,000	8,222	32,222	...	32,222
Punjab	14,664	3,201	17,865	...	17,865
North-West Frontier Province	2,013	525	2,538	...	2,538
Bombay	43,597	2,922	46,519	...	46,519
Berar	140	60	200	200	...
TOTAL .	1,16,847	27,342	1,44,189	200	1,43,989
FINANCIAL DEPARTMENT PROVIDENT FUND:					
India, General	45,979	26,149	72,128	2,244	69,884
OPIUM DEPARTMENT PROVIDENT FUND.					
Bengal	9,400	19,478	28,878	888	27,990
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND.					
India, General	...	13,904	13,904	610	13,294
TOTAL BANK ACCOUNTS . R	12,36,20,754	4,99,89,065	17,36,09,819	4,08,48,759	13,27,61,060
Carried forward .	12,36,20,754	4,99,89,065	17,36,09,819	4,08,48,759	13,27,61,060

(a) Differs from last year's closing balance for corrections since made.
* From 1st October 1902.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1903—*continued.*

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Repayments in 1902-1903.	Balance, 31st March 1903.
	₨	₨	₨	₨	₨
Brought forward .	12,36,20,754	4,99,89,065	17,36,09,819	4,08,48,759	13,27,61,060
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	(a) 55,262	1,11,190	1,66,452	1,20,023	46,429
HINDU FAMILY ANNUITY FUND:					
India, General	18,866	67,382	86,248	40,905	45,343
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	1,28,584	17,280	1,45,864	22,702	1,23,162
LOCAL FUND PENSION FUND:					
Bombay	88,804	47,584	1,36,388	36,092	1,00,296
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	2,368	25,654	28,022	24,579	3,443
POST OFFICE LIFE INSURANCE FUND:					
India, General	(a)18,22,536	5,57,137	23,79,673	1,69,034	22,10,639
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	(a)3,29,054	65,984	3,95,038	72,286	3,22,752
TOTAL SPECIAL ACCOUNTS . ₨	24,45,474	8,92,211	33,37,685	4,85,621	28,52,064
GRAND TOTAL .	12,60,66,228	5,08,81,276	17,69,47,504	4,13,34,380	13,56,13,124
Grand Total converted into £ at ₨15=£1 £	8,404,415	3,392,085	11,796,500	2,755,625	9,040,875

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1903.

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
	₨	₨	₨	₨	₨
India, General	5,04,589	9,48,283	14,52,872	9,68,642	4,84,230
Central Provinces	1,41,015	4,38,328	5,79,343	4,30,313	1,49,030
Burma	4,96,404	12,97,790	17,94,194	12,71,627	5,22,567
Assam	7,094	26,001	33,095	21,798	11,297
Bengal	(a)3,74,597	8,22,646	11,97,243	7,02,054	4,95,189
United Provinces of Agra and Oudh . . .	3,09,659	12,33,744	15,43,413	12,40,125	3,03,288
Punjab	1,80,519	9,09,150	10,89,669	8,93,995	1,95,674
North-West Frontier Province	(a)94,682	2,11,212	3,05,894	1,94,706	1,11,188
Madras	3,65,383	9,55,820	13,21,203	8,23,880	4,97,323
Bombay	6,36,148	30,49,765	36,85,913	30,98,360	5,87,553
Berar*	2,24,304	4,66,766	6,91,070	4,01,857	2,89,213
TOTAL ₨	33,34,404	1,03,59,505	1,36,93,909	1,00,47,357	36,46,552
Total converted into £ at ₨ 15 = £1 £	222,293	690,634	912,927	669,824	243,103

No. 89.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1003.

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.	₨	₨	₨	₨	₨
Educational Fund	4,603	9,410	14,013	8,819	5,194
Fire Insurance Fund	44,245	24,031	68,276	50,194	18,082
Guarantee and Contractors' Security Fund . .	60,567	68,789	1,29,356	30,757	98,599
Provident Fund	1,62,389	4,26,007	5,88,396	3,89,650	1,98,746
Fine Fund	5,560	5,058	10,618	7,810	2,808
Shareholders' Interest Deposit Fund . . .	2,181	1,426	3,607	1,300	2,307
Sundry Deposit Fund	81,184	30,780	1,11,964	27,331	84,633
Police Clothing Fund	...				
Madras Railway.					
Guarantee and Contractors' Security Fund . .	5,30,535	95,394	6,25,929	2,402	6,23,527
Provident Fund	2,10,034	1,57,618	3,67,652	2,72,904	94,748
TOTAL ₨	11,01,298	8,18,513	19,19,811	7,91,167	11,28,644
Total converted into £ at ₨15 = £1 £	73,420	54,567	1,27,987	52,744	75,243

(a) Differs from last year's closing balance for corrections since made.
* From 1st October 1902.

No. 90.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1903.

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
	R	R	R	R	R
BOMBAY.					
Deposits of Sinking Funds (Victoria Dock Loan) .	(a) 10,86,392	1,42,563	12,28,955	...	12,28,955
Converted into £ at R15 = £1 £	72,427	9,504	81,931	...	81,931

(a) Differs from last year's closing balance for corrections since made.

No. 91.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD RESERVE FUND, for the Year ended 31st March 1903.

Balance, 1st April, 1902.	Net profits on Coinage during the year.	Interest on Investments.	Total Receipts.	Charges.	Balance, 31st March 1903.
£	£	£	£	£	£
3,454,246	264,028	93,084	3,811,358	...	3,811,358

No. 91A.—STATEMENT showing the form in which the BALANCE of the GOLD RESERVE FUND was held on 31st March 1903.

	£
In 2¾ per cent. Consolidated Stock of the nominal value of £4,052,561 .	3,810,330
In Gold in India	...
Balance due to the Fund from the Treasury Balances	1,028
TOTAL .	3,811,358

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1903.

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
INDIA, GENERAL.	₹	₹	₹	₹	₹
Civil Deposits.					
Revenue Deposits	(a) 1,30,527	4,75,050	6,05,577	4,61,006	1,44,571
Civil Courts' Deposits	(a) 41,550	1,97,232	2,38,782	1,77,171	61,611
Criminal Courts' Deposits	6,983	13,177	20,160	13,006	7,154
Personal Deposits	(a) 2,91,351	30,66,137	33,57,488	30,02,165	3,55,323
Municipal Funds	92,732	5,09,619	6,02,351	4,84,721	1,17,630
Renewal Fees, Government Promissory Notes	(a) 3,094	11,330	14,424	9,408	5,016
Trust Interest Fund	(a) 4,304	87,78,131	87,82,435	87,78,877	3,558
Deposits for Government Loans (temporary)	...	1,130	1,130	1,130	...
Deposits of deceased officers and men of the Native Army	(a) 2,944	3,295	6,239	1,338	4,901
Administrator General's Deposits	...	582	582	582	...
Deposit Account of Mr. Phipp's Donation	...	3,06,277	3,06,277	...	3,06,277
Other Deposits.					
Military Deposits — Bengal Command	(a) 1,41,954	1,11,102	2,53,056	1,12,210	1,40,846
Military Deposits — Punjab "	(a) 2,82,728	2,01,689	4,84,417	3,03,989	1,80,428
Trust Interest Account (Military) — Bengal Command	(a) 3,171	26,659	29,830	27,812	2,018
Trust Interest Account (Military) — Punjab "	157	17,868	18,025	17,436	589
Marine Deposits	33,052	29,311	62,363	43,552	18,811
Public Works Deposits (Other Public Works)	(a) 6,09,911	17,18,650	23,28,561	18,29,714	4,98,847
Public Works Deposits (Irrigation)	2,517	11,449	13,966	9,986	3,980
Public Works Deposits (Railway Capital)	9,86,968	6,57,236	16,44,204	10,30,429	6,13,775
Public Works Deposits (Railway Revenue)	14,97,163	76,39,776	91,36,939	76,61,875	14,75,064
State Railway Fine Fund (Railway Revenue)	(a) 970	8,792	9,762	6,941	2,821
Telegraph Deposits	(a) 7,888	1,21,926	1,29,814	1,20,308	9,506
Telegraph Fine Fund	14,959	6,705	21,664	7,895	13,769
Telegraph Furniture Fund	(a) 1,828	1,090	2,918	936	1,982
Trust Interest Account (Post Office)	(a) 286	5,481	5,767	5,750	17
Void Money Orders (Post Office)	(a) 5,06,590	8,05,077	13,11,667	11,63,512	1,48,155
Short payments on account of Money Orders (Post Office)	757	11,387	12,144	11,176	968
Foreign Money Orders (Post Office)	(a) *-8,41,806*	1,82,15,385	1,73,73,579	1,84,36,157	*-10,62,578*
British Postal Orders (Post Office)	1,65,117	12,13,796	13,78,913	11,82,032	1,96,881
Dead Accounts, Savings Bank (Post Office)	4,98,716	35,879	5,34,595	8,081	5,26,514
District Post Charges (Post Office)	(a) 151	11,32,759	11,32,910	11,32,849	61
Money Order Cheques (Post Office)	1,25,208	1,47,89,108	1,49,14,316	1,48,55,288	59,028
Deposits on account of ferry charges in Kashmir (Post Office)	3	137	140	140	...
Deposits on account of Government Loans (Post Office)	...	1,626	1,626	1,626	...
Customs Duty on Foreign Parcels (Post Office)	(a) 104	8,783	8,887	8,244	643
Aligarh Workshop Cheques (Post Office)	...	1,26,735	1,26,735	1,09,818	16,917
Water rate collections of the Irrigation Department (Post Office)	...	33,060	33,060	33,060	...
Other deposits (Post Office)	28,066	2,33,871	2,61,937	2,37,497	24,440
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	*—318*	4,515	4,197	17,515	*—13,318*
TOTAL . ₹	46,39,625	6,05,31,812	6,51,71,437	6,13,05,232	38,66,205
Carried forward . ₹	46,39,625	6,05,31,812	6,51,71,437	6,13,05,232	38,66,205

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1903—*continued.*

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
	R	R	R	R	R
Brought forward . R	46,39,625	6,05,31,812	6,51,71,437	6,13,05,232	38,66,205
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	(a) 1,09,871	1,81,282	2,91,153	2,09,387	81,766
Civil Courts' Deposits	3,00,058	12,62,389	15,62,447	11,62,229	4,00,218
Personal Deposits	6,38,882	34,50,132	40,89,014	35,89,369	4,99,645
Municipal Funds	(a) 3,50,123	15,23,126	18,73,249	16,17,463	2,55,786
Forest Deposits	55	145	200	170	30
Trust Interest Fund	(a) 1,502	1,03,347	1,04,849	1,04,729	120
Deposits for work done for public bodies or individuals	207	197	404	419	—15
Other Deposits.					
Public Works Deposits (Other Public Works)	36,042	1,45,324	1,81,366	79,822	1,01,544
Public Works Deposits (Irrigation)	...	75,950	75,950	4,601	71,349
Public Works Deposits (Railway Capital)	5,900	95,131	1,01,031	62,390	38,641
Public Works Deposits (Railway Revenue)	(a) 1,88,665	5,69,419	7,58,084	5,86,836	1,71,248
State Railway Fine Fund (Railway Revenue)	(a) 2,333	11,633	13,966	9,655	4,311
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a) 3,502	3,70,220	3,73,722	3,77,320	—3,598
TOTAL . R	16,37,140	77,88,295	94,25,435	78,04,390	16,21,045
BURMA.					
Civil Deposits.					
Revenue Deposits	(a) 3,89,504	15,68,567	19,58,071	15,83,125	3,74,946
Civil Courts' Deposits	(a) 1,95,759	13,18,105	15,13,864	11,97,487	3,16,377
Personal Deposits	3,39,562	27,40,448	30,80,010	26,59,836	4,20,174
Municipal Funds	6,17,040	26,83,402	33,00,442	24,95,208	8,05,234
Marine Deposits	1,051	8,602	9,653	6,729	2,924
Forest Deposits	63	200	263	172	91
Trust Interest Fund	140	31,566	31,706	31,417	289
Deposits for work done for public bodies or individuals	11,075	1,57,627	1,68,702	1,45,971	22,731
Other Deposits.					
Public Works Deposits (Other Public Works)	(a) 3,47,528	17,41,917	20,89,445	16,69,453	4,19,992
Public Works Deposits (Irrigation)	(a) 13,106	17,824	30,930	11,932	18,998
Public Works Deposits (Railway Capital)	(a) 3,260	21,592	24,852	24,688	164
Public Works Deposits (Railway Revenue)	88,158	5,69,450	6,57,608	5,17,443	1,40,165
State Railway Fine Fund (Railway Revenue)	(a) 3,713	20,532	24,245	12,754	11,491
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	24,852	...	24,852	1,139	23,713
TOTAL . R	20,34,811	1,08,79,832	1,29,14,643	1,03,57,354	25,57,289
ASSAM.					
Civil Deposits.					
Revenue Deposits	2,22,309	2,69,164	4,91,473	2,47,639	2,43,834
Civil Courts' Deposits	66,788	1,06,834	1,73,622	1,15,046	58,576
Personal Deposits	53,378	11,64,907	12,18,285	11,54,734	63,551
Municipal Funds	(a) 59,141	2,36,616	2,95,757	2,41,991	53,766
Trust Interest Fund	29	10,573	10,602	10,520	82
Deposits for work done for public bodies or individuals	(a) 1,202	52	1,254	350	904
Other Deposits.					
Public Works Deposits (Other Public Works)	22,282	86,781	1,09,063	76,257	32,806
Public Works Deposits (Railway Capital)	(a) 1,84,541	2,14,641	3,99,182	3,24,995	74,187
Public Works Deposits (Railway Revenue)	1,14,075	7,21,905	8,35,980	7,38,109	97,871
State Railway Fine Fund (Railway Revenue)	7,012	3,822	10,834	1,267	9,567
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a) 9,241	62,934	72,175	68,931	3,244
TOTAL . R	7,39,998	28,78,229	36,18,227	29,79,839	6,38,388
Carried forward . R	90,51,574	8,20,78,168	9,11,29,742	8,24,46,815	86,82,927

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1903—*continued.*

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
	R	R	R	R	R
Brought forward . R	90,51,574	8,20,78,168	9,11,29,742	8,24,46,815	86,82,927
BENGAL.					
Civil Deposits.					
Revenue Deposits	(a)26,27,074	40,46,725	66,73,799	40,91,512	25,82,287
Civil Courts' Deposits	(a)56,31,635	1,10,40,086	1,66,71,721	1,06,62,772	60,08,949
Criminal Courts' Deposits	3,45,094	5,73,337	9,18,431	5,20,875	3,97,556
Personal Deposits	(a)18,37,305	96,46,088	1,14,83,393	95,04,408	19,78,985
Municipal Funds	(a)5,14,020	29,95,736	35,09,756	29,67,852	5,41,904
Forest Deposits	469	...	469	469	...
Presidency Bank Deposits	(a)17,574	22,963	40,537	28,495	12,042
Trust Interest Fund	19,919	7,85,339	8,05,258	7,93,102	12,156
Port Trust Deposits	18,002	84,330	1,02,332	97,775	4,557
Deposits for Government Loans (temporary)	...	1,850	1,850	1,850	...
Deposits for work done for public bodies or individuals	(a)2,70,652	17,83,079	20,53,731	10,28,995	10,24,736
Other Deposits.					
Public Works Deposits (Other Public Works)	1,07,155	2,28,910	3,36,065	2,31,330	1,04,735
Public Works Deposits (Irrigation)	(a)1,11,317	1,32,545	2,43,862	1,49,894	93,968
Public Works Deposits (Railway Capital)	(a)1,56,484	1,45,679	3,02,163	2,28,150	74,013
Public Works Deposits (Railway Revenue)	(a)7,17,326	54,53,074	61,70,400	53,30,648	8,39,752
State Railway Fine Fund (Railway Revenue)	(a)2,324	63,215	65,539	49,618	15,921
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(b)17,29,296	31,40,814	48,70,110	30,47,347	18,22,763
TOTAL . R	1,41,05,646	4,01,43,770	5,42,49,416	3,87,35,092	1,55,14,324
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	8,71,563	27,12,050	35,83,613	26,80,031	9,03,582
Civil Courts' Deposits	36,44,637	89,89,365	1,26,34,002	87,90,332	38,43,670
Criminal Courts' Deposits	1,45,310	4,75,667	6,20,977	4,66,787	1,54,190
Personal Deposits	18,37,037	2,19,96,745	2,38,33,782	2,18,19,213	20,14,569
Municipal Funds	15,76,925	62,37,006	78,13,931	63,42,135	14,71,796
Forest Deposits	3,623	831	4,454	3,489	965
Trust Interest Fund	1,457	2,59,624	2,61,081	2,53,815	7,266
Deposits for Government Loans (temporary)	...	3,440	3,440	3,440	...
Deposits for work done for public bodies or individuals	...	897	897	897	...
Other Deposits.					
Public Works Deposits (Other Public Works)	1,26,437	2,35,593	3,62,030	2,45,217	1,16,813
Public Works Deposits (Irrigation)	35,946	70,478	1,06,424	67,725	38,699
Public Works Deposits (Railway Capital)	1,22,608	43,111	1,65,719	66,373	99,346
Public Works Deposits (Railway Revenue)	5,66,450	22,09,671	27,76,121	21,36,595	6,39,526
State Railway Fine Fund (Railway Revenue)	3,401	23,460	26,861	21,693	5,168
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	22,533	1,92,801	2,15,334	1,76,498	38,836
TOTAL . R	89,57,927	4,34,50,739	5,24,08,666	4,30,74,240	93,34,426
Carried forward . R	3,21,15,147	16,56,72,677	19,77,87,824	16,42,56,147	3,35,31,677

(a) Differs from last year's closing balance for corrections since made.
(b) Differs from last year's closing balance by 1,50,622, wrongly credited in excess to this head in 1901-02.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1903—*continued.*

	Balance, 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
	R	R	R	R	R
Brought forward . R	3,21,15,147	16,56,72,677	19,77,87,824	16,42,56,147	3,35,31,677
PUNJAB.					
Civil Deposits.					
Revenue Deposits	(a)17,75,150	43,47,469	61,22,619	42,19,466	19,03,153
Personal Deposits	(a)12,76,453	70,43,684	83,20,137	73,06,584	10,13,553
Municipal Funds	(a)14,01,600	53,32,631	67,34,231	52,84,138	14,50,093
Forest Deposits	216	95	311	216	95
Trust Interest Fund	(a) 12,519	1,27,600	1,40,119	1,15,311	24,808
Other Deposits.					
Public Works Deposits (Other Public Works)	(a)1,01,866	7,96,295	8,98,161	5,83,505	3,14,656
Public Works Deposits (Irrigation)	2,17,026	3,30,371	5,47,397	3,56,726	1,90,671
Public Works Deposits (Railway Capital)	46,352	1,25,761	1,72,113	99,619	72,494
Public Works Deposits (Railway Revenue)	10,21,779	59,53,122	69,74,901	58,75,673	10,99,228
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a)80,137	2,11,873	2,92,010	2,10,651	81,359
TOTAL . R	59,33,098	2,42,68,901	3,02,01,999	2,40,51,889	61,50,110
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	2,27,546	5,20,782	7,48,328	5,28,130	2,20,198
Personal Deposits	(a)3,11,399	23,87,531	26,98,930	24,64,548	2,34,382
Municipal Funds	1,74,415	5,09,670	6,84,085	4,75,002	2,09,083
Trust Interest Fund	502	2,642	3,144	2,806	338
Other Deposits.					
Public Works Deposits (Irrigation)	1,008	3,673	4,681	2,156	2,525
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—2,442	12,754	10,312	7,811	2,501
TOTAL . R	7,12,428	34,37,052	41,49,480	34,80,453	6,69,027
MADRAS.					
Civil Deposits.					
Revenue Deposits	(a)17,33,729	26,27,365	43,61,094	23,01,538	20,59,556
Civil Courts' Deposits	(a)27,36,934	44,77,726	72,14,660	47,99,348	24,15,312
Criminal Courts' Deposits	(a)67,627	1,15,554	1,83,181	1,14,463	68,718
Personal Deposits	(a)14,78,886	1,05,75,796	1,20,54,682	1,08,04,905	12,49,777
Municipal Funds	7,29,372	30,61,037	37,90,409	30,44,850	7,45,559
Trust Interest Fund	9,913	15,53,504	15,63,417	15,53,867	9,550
Deposits of deceased officers and men of the Native Army	(a)5,569	342	5,911	5,101	810
Deposits for work done for public bodies or individuals	24,287	95,226	1,19,513	78,882	40,631
Administrator General's Deposits	8	...	8	...	8
Deposits for Government Loans (temporary)	...	300	300	300	...
Other Deposits.					
Military Deposits	78,880	1,78,792	2,57,672	2,24,124	33,548
Trust Interest Account (Military)	518	7,414	7,932	7,875	57
Public Works Deposits (Other Public Works)	(a)2,59,803	4,18,137	6,77,940	4,65,934	2,12,006
Public Works Deposits (Railway Capital)	(a)28,793	4,23,088	4,51,881	3,83,895	67,986
Public Works Deposits (Railway Revenue)	59,879	4,33,039	4,92,918	4,26,070	66,848
State Railway Fine Fund (Railway Revenue)	...	45,942	45,942	33,103	12,839
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—2,35,790	51,04,322	48,68,532	48,12,374	56,158
TOTAL . R	69,78,408	2,91,17,584	3,60,95,992	2,90,56,629	70,39,363
Carried forward . R	4,57,39,081	22,24,96,214	26,82,35,295	22,08,45,118	4,73,90,177

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1903—*continued.*

	Balance 1st April 1902.	Receipts in 1902-1903.	TOTAL.	Payments in 1902-1903.	Balance, 31st March 1903.
	₨	₨	₨	₨	₨
Brought forward . ₨	4,57,39,081	22,24,96,214	26,82,35,295	22,08,45,118	4,73,90,177
BOMBAY.					
Civil Deposits.					
Revenue Deposits	(a)6,10,411	18,39,879	24,50,290	15,90,299	8,59,991
Civil Courts' Deposits	7,45,904	28,75,840	36,21,744	27,49,912	8,71,832
Criminal Courts' Deposits	(a)46,299	90,697	1,36,996	1,04,436	32,560
Personal Deposits	(a)16,35,186	1,05,37,101	1,21,72,287	1,07,03,613	14,68,674
Municipal Funds	7,01,313	24,14,239	31,15,552	23,84,759	7,30,793
Marine Deposits	5,870	33,939	39,809	30,510	9,299
Forest Deposits	1,01,811	1,30,883	2,32,694	1,07,339	1,25,355
Trust Interest Fund	(a)10,678	24,64,994	24,75,672	24,70,090	5,582
Deposits for Government Loans (temporary)	...	566	566	566	...
Deposits of deceased officers and men of the Native Army	(a)1,740	1,454	3,194	761	2,433
Deposits for work done for public bodies or individuals	(a)1,883	364	2,247	461	1,786
Administrator General's Deposits	(a)7,833	...	7,833	1,604	6,229
Other Deposits.					
Military Deposits	(a)54,406	1,47,862	2,02,268	83,369	1,18,899
Trust Interest Account (Military)	(a)1,981	26,074	28,055	26,519	1,536
Public Works Deposits (Other Public Works)	2,19,533	4,76,632	6,96,165	4,96,380	1,99,785
Public Works Deposits (Irrigation)	1,98,116	4,47,346	6,45,462	4,64,440	1,81,022
Public Works Deposits (Railway Capital)	49,345	78,035	1,27,380	1,04,467	22 913
Public Works Deposits (Railway Revenue)	8,28,547	47,15,869	55,44,416	47,73,229	7,71,187
State Railway Fine Fund (Railway Revenue)	12,691	33,142	45,833	38,425	7,408
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a)-45,935	61,218	15,283	2,53,033	-2,37,750
TOTAL . ₨	51,87,612	2,63,76,134	3,15,63,746	2,63,84,212	51,79,534
BERAR. (b)					
Civil Deposits.					
Revenue Deposits	26,037	68,007	94,044	46,033	48,011
Civil Courts' Deposits	3,36,006	4,62,305	7,98,311	4,63,543	3,34,768
Criminal Courts' Deposits	23,811	16,254	40,065	14,516	25,549
Personal Deposits	68,872	8,42,962	9,11,834	8,28,990	82,844
Municipal Funds	2,27,590	2,04,832	4,32,422	1,85,001	2,47,421
Forest Deposits	224	138	362	346	16
Trust Interest Fund	7	14,908	14,915	14,915	...
Other Deposits.					
Public Works Deposits (other Public Works)	45,012	26,293	71,305	49,653	21,652
Local Funds Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	-660	9,563	8,903	10,263	-1,360
TOTAL . ₨	7,26,899	16,45,262	23,72,161	16,13,260	7,58,901
GRAND TOTAL . ₨	5,16,53,592	25,05,17,610	30,21,71,202	24,88,42,590	5,33,28,612
Grand Total converted into £ at ₨15 = £1 . £	3,443,573	16,701,174	20,144,747	16,589,506	3,555,241

(a) Differs from last year's closing balance for corrections since made.
(b) From 1st October 1902.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES.								
INDIA, GENERAL.	R	R	R	R	R	R		R
Alirajpur State	50,000	50,000	1,00,000	...	1,00,000	1,00,000	4 per cent.	2,289
Banswara State	10,000	30,000	40,000	...	40,000	40,000	4 ,,	...
Banswara State (Administration)	...	20,000	20,000	..	20,000	25,000	*Nil.*	...
Baoni State	12,009	...	12,009	12,009	...	25,000	4 ,,	55
Barwani State	75,000	75,000	1,50,000	...	1,50,000	1,50,000	4 ,,	5,145
Berar Famine Loan	1,35,95,608	...	1,35,95,608	61,31,617	74,63,991	1,40,95,608	3½ ,,	4,75,846
Bhumia Chief, Mewar	62,200	...	62,200	...	62,200	62,200	4 ,,	2,488
Bikaner State	12,00,000	...	12,00,000	...	12,00,000	12,00,000	4 ,,	...
Bundi State	3,00,000	...	3,00,000	1,41,076	1,58,924	3,00,000	4 ,,	3,750
Dhar State	...	3,00,000	3,00,000	...	3,00,000	3,00,000	4 ,,	9,874
Dungarpur State	2,50,000	1,10,000	3,60,000	...	3,60,000	3,60,000	4 ,,	12,059
Hyderabad State	2,00,00,000	...	2,00,00,000	15,00,000	1,85,00,000	2,00,00,000	4 ,,	7,59,890
Jaisalmer Durbar	61,000	10,000	71,000	...	71,000	71,000	4 ,,	2,275
Jobat State	50,000	25,000	75,000	...	75,000	75,000	4 ,,	1,459
Jaora State	75,000	4,25,000	5,00,000	...	5,00,000	5,00,000	4 ,,	7,374
Jhabua State	1,35,000	2,42,000	3,77,000	...	3,77,000	3,77,000	4 ,,	3,467
Kishenghar State	1,15,000	...	1,15,000	...	1,15,000	1,50,000	4 ,,	4,444
Kotah Durbar	12,42,360	...	12,42,360	...	12,42,360	12,42,360	4 ,,	37,114
Marwar Durbar	35,35,000	...	35,35,000	...	35,35,000	35,35,000	4 ,,	1,41,400
Mewar Durbar	3,50,000	...	3,50,000	2,37,628	1,12,372	5,00,000	4 ,,	(a)—*10,995*
Mewar Hilly Tracts	80,000	70,779	1,50,779	...	1,50,779	2,00,779	4 ,,	...
Pertabghar State	4,31,760	88,378	5,20,138	...	5,20,138	6,05,000	4 ,,	...
Rewa State	8,00,000	...	8,00,000	1,00,000	7,00,000	9,38,457	4 ,,	32,000
Sahawal Durbar	2,000	...	2,000	1,000	1,000	2,000	4 ,,	80
Sailana State	...	20,000	20,000	...	20,000	20,000	4 ,,	...
Shahpura Chief	1,00,000	...	1,00,000	...	1,00,000	1,00,000	4 ,,	...
Sirohi State	2,20,000	10,000	2,30,000	10,425	2,19,575	2,30,000	4 ,,	9,575
Tonk State	(b) 5,82,876	62,000	6,44,876	30,000	6,14,876	6,70,000	4 ,,	...
TOTAL	4,33,34,813	15,38,157	4,48,72,970	81,63,755	3,67,09,215			14,99,589
Carried forward	4,33,34,813	15,38,157	4,48,72,970	81,63,755	3,67,09,215			14,99,589

(a) The amount represents refund of interest recovered in excess.
(b) Differs from last year's closing balance by Re. 1 for correction since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest revised and credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	R	R	R	R	R	R		R
Brought forward	4,33,34,813	15,38,157	4,48,72,970	81,63,755	3,67,09,215			14,99,589
CENTRAL PROVINCES.								
Khairagarh State	73,736	...	73,736	...	73,736	1,20,000	4 per cent.	...
Nandgaon State	2,18 782	...	2,18,782	21,973	1,96,809	2,50,506	4 "	4,340
Patna State	28,500	...	28,500	4,297	24,203	28,500	4 "	1,155
Sakti State	(a) 20,752	...	20,752	2,318	18,434	25,000	4 "	764
TOTAL	3,41,770	...	3,41,770	28,588	3,13,182			6,259
BENGAL.								
Cooch Behar State, for Railway	3,52,292	...	3,52,292	86,293	2,65,999	10,00,000	4 "	13,708
PUNJAB.								
Jind State	7,79,946	...	7,79,946	...	7,79,946	8,75,000	4 "	...
BOMBAY. *Káthiáwár Agency.*								
Bábra Thána	2,10,380	23,573	2,33,953	16	2,33,937	2,37,547	4 "	3,955
Bajana State	1,75,000	35,330	2,10,330	...	2,10,330	2,10,330	4 "	8,910
Ba Saheb Ba of Rajkot	...	33,000	33,000	...	33,000	33,000	4 "	...
Bhadva Táluka	...	8,000	8,000	...	8,000	8,000	4 "	195
Bhoika Thána	1,01,703	3,100	1,04,803	...	1,04,803	1,08,803	4 "	2,218
Chamardi Thána	26,648	...	26,648	...	26,648	27,252	4 "	132
Chirada Estate	400	940	1,340	1,340	...	1,340	4 "	...
Chotila Thána	6,00,893	6,000	6,06,893	...	6,06,893	6,14,375	4 "	7,987
Chuda Táluka	33,800	...	33,800	...	33,800	33,800	4 "	...
Dasda Thána	28,295	2,000	30,295	...	30,295	30,295	4 "	1,376
Dasda Patri Canal Works	...	20,000	20,000	894	19,106	20,000	4 "	...
Dedan Tank Work	10,000	31,500	41,500	...	41,500	41,500	4 "	...
Dhrafa Thána	1,04,324	20,350	1,24,674	41,641	83,033	1,34,111	4 "	7,648
Dhrángadra State	9,21,017	50,000	9,71,017	...	9,71,017	9,71,017	4 "	...
Dhrol State	32,000	60,000	92,000	...	92,000	92,000	4 "	...
Gadka Táluka	...	6,250	6,250	...	6,250	6,250	4 "	...
Gavridad Taluka	...	5,640	5,640	...	5,640	5,640	4 "	..
Gohel Pratab Singhji of Limda	7,069	2,100	9,169	...	9,169	9,169	4 "	267
Gohel Ratansingji of Limda	2,247	...	2,247	214	2,033	2,247	4 "	181

Jadeja Bapu Bhai Jiwanji	...	250	250	...	250	250	4	"	...
Do. Harsingji of Lodhika	...	6,990	6,990	...	6,990	6,990	4	"	...
Jadeja Ratansinghji of Lodhika	5,500	4,775	10,275	...	10,275	10,275	4	"	...
Jalia Davani Talukdar	...	9,900	9,900	...	9,900	9,900	4	"	...
Japti Estates under Babra Thána	...	13,000	13,000	...	13,000	13,000	4	"	...
Ditto under Bhoika Thána	...	23,360	23,360	...	23,360	23,360	4	"	...
Ditto under Chok Thána	...	2,105	2,105	...	2,105	2,105	4	"	...
Ditto under Chotila Thána	...	10,451	10,451	...	10,451	10,451	4	"	...
Ditto under Datha Thana	...	83	83	...	83	83	4	"	...
Ditto under Dhrafa Thána	808	2,700	3,508	...	3,508	3,508	4	"	...
Ditto under Lakhapadar Thána	2,500	8,650	30,150	3,586	26,564	30,150	4	"	...
Ditto under Lodhika Thana	400	2,275	2,675	...	2,675	2,675	4	"	...
Ditto under Mulila Taluka	...	2,300	2,300	...	2,300	2,300	4	"	...
Ditto under Paliyad Thana	...	14,000	14,000	...	14,000	14,000	4	"	...
Ditto under Songad and Chamardi Thanas	...	16,880	16,880	500	16,380	16,880	4	"	...
Ditto under Wadhan District Thána	30,906	15,400	46,306	3,000	43,306	46,306	4	"	...
Jhinjuvada Táluka	1,19,800	...	1,19,800	...	1,19,800	1,19,800	4	"	3,692
Jorawarkhan of Bantwa	6,200	4,175	10,375	...	10,375	10,375	4	"	94
Khan Shri Samatkhan of Sardargad	13,000	19,000	32,000	...	32,000	32,000	4	"	...
Khan Shri Haji Mahomed, Khan of Bantwa	...	600	600	...	600	600	4	"	...
Khan Shri Rostam Khanji of Bantwa	...	17,460	17,460	...	17,460	17,460	4	"	...
Khan Sri Sardar Mahomed Khanji of Sardargad	...	8,900	8,900	...	8,900	8,900	4	"	...
Khári Bágasra	61,391	29,818	91,209	...	91,209	91,209	4	"	4,017
Khirasra Taluka	...	11,250	11,250	...	11,250	11,250	4	"	...
Kotda Sángani Táluka	1,32,000	49,850	1,81,850	...	1,81,850	1,81,850	4	"	4,080
Kotharia Taluka	...	5,000	5,000	...	5,000	5 000	4	"	...
Kotila Raning of Dedan	9,648	3,000	12,648	...	12,648	12,648	4	"	512
Kotila Unad Bhan and Suraj Bhim of Dedan	...	11,100	11,100	...	11,100	11,100	4	"	...
Lakhapadar Thána	74,465	...	74,465	4,388	70,077	74,465	4	"	4,570
Lathi Táluka	21,600	...	21,600	19 028	2,572	41,600	4	"	2,572
Lodhika Thána	5,294	34,507	39,801	3,535	36,266	50,932	4	"	603
Mália Táluka	68,000	1,19,592	1,87,592	...	1,87,592	1,87,592	4	"	1,107
Malik Ala Dadkhan of Dasda	...	10,400	10,400	...	10,400	10,400	4	"	...
Malik Jenken Khan do.	...	25,340	25,340	...	25,340	25,340	4	"	...
Malik Hossim Mahomed Khanji, son of Malik Jessarkhan of Dasada.	12,600	8,900	21,500	...	21,500	21,500	4	"	...
Malik Saheb of Dasda	4 800	7,190	11,990	...	11,990	11,990	4	"	...
Malik Dada Saheb of Dasda	4,000	12,400	16 400	..	16,400	16,400	4	"	...
Megha Mansar of Mota, Barman	1,490	...	1,490	...	1,490	1,822	4	"	...
Melani Bhagders of Jhinjuvada	6 561	11,340	17,901	...	17,901	17,901	4	"	...
Mengni Táluka	...	19,950	19,950	...	19,950	19,950	4	"	...
Muli State	42,000	28,400	70,400	1,273	69,127	1,09,400	4	"	1,005
Carried forward	28,95,739	8,79,074	37,74,813	79,415	36,95,398				55,121
	4,48,08,821	15,38,157	4,63,46,978	82,78,636	3,80,68,342				15,19,556

(a) Differs from last year's closing balance by R1 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	4,48,08,821	15,38,157	4,63,46,978	82,78,636	3,80,68,342			15,19,556
	28,95,739	8,79,074	37,74,813	79,415	36,95,398			55,121
BOMBAY—*contd.*								
Kathiawar Agency—contd.								
Navanagar State	15,00,000	...	15,00,000	5,00,000	10,00,000	15,00,000	4 per cent.	91,030
Navania Táluka	3,400	13,400	16,800	800	16,000	16,800	4 ,,	2
Páliyád Thána	1,86,916	19,200	2,06,116	...	2,06,116	2,07,464	4 ,,	7,338
Rajkot State	1,69,500	24,000	1,93,500	...	1,93,500	2,26,500	4 ,,	6,780
Rájpára Táluka	7,500	4,400	11,900	...	11,900	23,900	4 ,,	...
Rajpur Taluka	9,900	12,820	22,720	...	22,720	22,720	4 ,,	...
Rasani shareholders of Jhinjuvada	...	27,935	27,935	...	27,935	27,842	4 ,,	...
Rasulkhan of Dasda	5,000	12,700	17,700	...	17,700	17,700	4 ,,	...
Rowza of Jhinjuvada	1,280	900	2,180	...	2,180	2,180	4 ,,	83
Sáyla State	44,500	49,500	94,000	...	94,000	1,06,000	4 ,,	...
Songad Thána	18,381	...	18,381	4,146	14,235	19,648	4 ,,	1,299
Vadali Taluka	500	5,300	5,800	...	5,800	5,800	4 ,,	80
Vála Ala Bhim	16,000	28,700	44,700	...	44,700	44,700	4 ,,	175
Vála Bhim Valera of Jetpur	6,600	14,560	21,160	...	21,160	21,160	4 ,,	...
Vala Champraj Ebhal of Babra	...	1,150	1,150	...	1,150	1,150	4 ,,	...
Vála Kala Bhan of Luni	6,500	7,700	14,200	...	14,200	14,200	4 ,,	44
Vála Godad and Vajsur Punja of Jetpur	24,000	24,000	48,000	...	48,000	48,000	4 ,,	...
Vála Jaga Godad of Babra	5,000	...	5,000	...	5,000	5,000	4 ,,	124
Vála Nág Hamir of Jetpur	7,500	16,698	24,198	730	23,468	24,198	4 ,,	50
Vála Nája Kála of Bhilka	23,000	66,900	89,000	...	89,900	89,900	4 ,,	162
Vála Jasa Rukhad of Jetpur	13,500	33,161	46,661	...	46,661	46,661	4 ,,	...
Vála Unad Valera and Giga Rána of Chital	8,000	7,100	15,100	...	15,100	15,100	4 ,,	...
Vála Vajsur Valera	15,000	24,200	39,200	...	39,200	39,200	4 ,,	138
Valas Vira and Ráma Mulu of Bagasra	14,648	18,335	32,983	...	32,983	42,983	4 ,,	1,052
Vanode Taluka	20,500	31,560	52,060	...	52,060	75,291	4 ,,	187
Virpur Estate	10,000	28,530	38,530	...	38,530	38,530	4 ,,	...
Vithalgad Taluka	...	5,500	5,500	1,500	4,000	5,500	4 ,,	...
Wadhawán State	4,92,000	...	4,92,000	...	4,92,000	4,92,000	4 ,,	...
Wadhawán District Thána	(a) 91,966	11,760	1,03,726	...	1,03,726	1,09,700	4 ,,	3,905
Wadhawán Camp Ballast Work	13,276	...	13,276	...	13,276	13,276	4 ,,	...
Wadia Estate	...	16,000	16,000	8,000	8,000	16,000	4 ,,	...
Wánkáner State	4,24,022	30,000	4,54,022	24	4,53,998	4,54,500	4 ,,	16,961

Pálanpur Superintendency.								
Pálanpur Durbar	8,50,000	3,79,897	12,29,897	...	12,29,897	12,29,897	4 per cent.	34,000
Rádhanpur State	3,30,000	1,66,109	4,96,109	...	4,96,109	4,96,109	4 "	13,200
Thána Circles and Small States in Pálanpur.								
Political Superintendent, Pálanpur (for Thána Circles and small States.)	(b) 4,68,415	59,585	5,28,000	26,765	5,01,235	5,28,000	4 "	15,061
Political Superintendent, Pálanpur (for Chiefs in the Agency)	(b) 29,974	39,455	69,429	...	69,429	69,429	4 "	1,271
Thána Circles and small States (for Seeds and Cattle)	30,226	7,972	38,198	...	38,198	38,198	4 "	...
Tharad State	(b) 86,018	6,025	92,043	...	92,043	92,043	4 "	2,100
Thakor Sardarsingji of Deodar	21,259	10,588	31,847	...	31,847	31,847	4 "	...
Do. Anandsingji of "	16,206	7,572	23,778	...	23,778	23,778	4 "	...
Do. of Bhorol	6,804	3,665	10,469	...	10,469	10,469	4 "	...
Thara Talukdars	17,399	7,835	25,234	...	25,234	25,234	4 "	...
Váv State	(b) 54,417	24,172	78,589	...	78,589	78,589	4 "	2,824
Mahi Kántha Agency.								
Agarsingji Madhoji of Mahomedpura	600	...	600	...	600	600	4 "	...
Prabhat singji, son of Agarsingji of Varsoda	(b) 750	166	916	97	819	917	4 "	34
Ambliára Táluka	3,154	...	3,154	353	2,801	3,505	4 "	127
Anupsingji Bhimaji of Maguna	400	...	400	20	380	400	4 "	23
Bavisi Thána	1,23,630	36,262	1,59,892	...	1,59,892	1,60,308	4 "	1,476
Bhagdars of Tezpara	5,300	600	5,900	265	5,635	5,900	4 "	235
Bhalusna Taluka	500	250	750	156	594	750	4 "	1
Bolundra Taluka	816	500	1,316	5	1,311	1,332	4 "	12
Dadhalia Táluka	500	...	500	500	...	500	4 "	...
Dedhrota Táluka	400	600	1,000	...	1,000	1,000	4 "	1
Deloli Taluka	...	300	300	...	300	300	4 "	...
Ga'ut Táluka	(a) 5,225	...	5,225	1	5,224	5,355	4 "	148
Gadhwáda Thána	(a) 38,932	5,314	44,246	1,143	43,103	45,120	4 "	1,940
Gambhirsingji of Varsoda	(b) 1,050	333	1,383	5	1,378	1,383	4 "	43
Ghodásar Táluka	4 766	1,000	5,766	502	5,264	6,517	4 "	180
Gulabsingji Gobarsingji of Maguna	400	...	400	...	400	400	4 "	22
Hadal Taluka	1,000	...	1,000	198	802	1,000	4 "	2
Hamirsing Mosangji of Maguna	400	...	400	40	360	400	4 "	22
Hathiji Ranchorji of Maguna	400	...	400	40	360	400	4 "	22
Himatsingjiof Likhi	4,350	500	4,850	...	4,850	5,250	4 "	151
Idar State	4,50,070	3,55,050	8,05,120	...	8,05,120	8,70,910	4 "	...
Ilol Táluka	14,832	7,000	21,832	...	21,832	23,114	4 "	...
Jagatsingji Rupsingji of Maguna	400	...	400	40	360	400	4 "	22
Jethaji Hazursinji of Maguna	500	...	500	50	450	500	4 "	28
Carried forward	86,03,221	25,35,833	1,11,39,054	6,24,795	1,05,14,259			2,57,476
	4,48,08,821	15,38,157	4,63,46,978	82,78,636	3,80,68,342			15,19,556

(a) Differs from last year's closing balance by R1 for corrections since made.
(b) Revised balance.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	4,48,08,821	15,38,157	4,63,46,978	82,78,636	3,80,68,342			15,19,556
	86,03,221	25,35,833	1,11,39,054	6,24,795	1,05,14,259			2,57,476
BOMBAY—*contd.*								
Mahi Kántha Agency—contd.								
Kadoli Táluka	300	500	800	...	800	800	4 per cent.	...
Katosan Táluka	17,054	10,200	27,254	2,146	25,108	28,634	4 "	597
Katosan Thana	37,426	10,532	47,958	...	47,958	49,853	4 "	1,004
Khadul Táluka	2,000	8,000	10,000	...	10,000	10,000	4 "	3
Khedwada Táluka	1,000	800	1,800	...	1,800	1,800	4 "	30
Kotharna Taluka	250	...	250	50	200	250	4 "	...
Madhoji Anandaji of Maguna	400	...	400	36	364	400	4 "	22
Magodi Táluka	4,713	...	4,713	351	4,362	5,503	4 "	199
Malpur State	9,998	5,000	14,998	1,500	13,498	15,000	4 "	321
Mia Mota Mia of Dabha	5,531	1,000	6,531	...	6,531	6,531	4 "	201
Mohanpur State	11,816	12,000	23,816	2,382	21,434	24,586	4 "	325
Palaj Táluka	500	1,200	1,700	201	1,499	1,700	4 "	3
Pethapur Táluka	2,873	...	2,873	325	2,548	3,248	4 "	117
Pol State	12,806	5,000	17,806	3	17,803	18,007	4 "	398
Pratapsingji Punaji of Mahomedpura	900	...	900	...	900	900	4 "	...
Prempur Táluka	250	500	750	...	750	750	4 "	...
Rámas Táluka	1,412	...	1,412	227	1,185	1,458	4 "	28
Ranason Táluka	500	4,500	5,000	500	4,500	5,000	4 "	...
Rasiji Mulji of Mahomedpura	300	...	300	...	300	300	4 "	...
Rupal Táluka	1,750	1,500	3,250	325	2,925	3,250	4 "	4
Sábar Kántha Thána	14,804	5,149	19,953	4,093	15,860	20,945	4 "	691
Sadra Bazar	360	...	360	171	189	360	4 "	11
Satlasna Táluka	2,000	1,000	3,000	405	2,595	3,000	4 "	3
Sathamba Táluka	500	...	500	70	430	500	4 "	1
Shareholders of Maguna	450	...	450	99	351	500	4 "	19
Shareholders of Ijpara	1,500	...	1,500	58	1,442	1,500	4 "	92
Shareholders of Ranipur	225	...	225	25	200	250	4 "	10
Shareholders of Rampura	225	500	725	25	700	750	4 "	10
Sudasna Táluka	2,300	1,000	3,300	...	3,300	3,300	4 "	25
Santhal, Khan Shri Kesarising, Bhupatsingji of	...	700	700	...	700	700	4 "	...
Tajpuri Táluka	650	600	1,250	...	1,250	1,250	4 "	1
Timba Táluka	500	...	500	334	166	500	4 "	1
Umuri Táluka	800	250	1,050	113	937	1,050	4 "	1
Vadgaum Táluka	3,700	3,500	7,200	...	7,200	7,750	4 "	...
Vakatsingji of Hapa	3,125	...	3,125	...	3,125	3,125	4 "	106

Vaktapur Táluka	500	300	800	...	800	800	4	"	1
Vátrak Kantha Thána	27,359	3,117	30,476	1,338	29,138	31,888	4	"	1,127
Danasingji, son of Virji Jethaji of Maguna	400	...	400	16	384	400	4	"	22
Wásna Táluka	12,907	...	12,907	1,361	11,546	13,613	4	"	498
Rewa Kántha Agency.									
Agar Estate	2,065	...	2,065	...	2,065	2,300	4	"	83
Amrapur Estate	224	...	224	...	224	250	4	"	9
Anghad do.	693	...	693	137	556	770	4	"	28
Bálásinor State	(a) 1,26,465	40,000	1,66,465	...	1,66,465	1,75,000	4	"	4,593
Chhotta Udepur State	...	50,000	50,000	9,677	40,323	50,000	4	"	...
Chudeswar do.	645	...	645	...	645	645	4	"	..
Dhari do.	673	...	673	...	673	750	4	"	27
Gotardi do.	112	...	112	...	112	125	4	"	4
Itwad do.	539	...	539	...	539	600	4	"	22
Iambu Ghoda State	...	5,000	5 000	...	5,000	5,000	4	"	...
Jesar do.	165	...	165	1	164	165	4	"	13
Jiral Kamosli	268	...	268	109	159	300	4	"	11
Kasla Pagina Muwada	60	...	60	...	60	60	4	"	5
Mevli Estate	404	...	404	...	404	450	4	"	16
Moka Pagina Muwada	180	...	180	1	179	180	4	"	14
Moti Varnoli	148	...	148	...	148	165	4	"	6
Nahara	54	...	54	...	54	60	4	"	2
Nalia Estate	245	...	245	...	245	245	4	"	...
Nangaon Estate	470	...	470	...	470	470	4	"	16
Nani Varnoli	134	...	134	...	134	150	4	"	5
Palasni Estate	2,852	...	2,852	578	2,274	3,175	4	"	229
Poicha do.	449	...	449	...	449	500	4	"	18
Raika Estate	550	...	550	...	550	550	4	"	43
Rajpipla State	2,02,500	4,00,000	6,02,500	22,496	5,80,004	6,25,000	4	"	8,104
Rana of Mandwa	18,003	...	18,003	6	17,997	20,000	4	"	717
Sanjeli State	...	10,000	10,000	...	10,000	10,000	4	"	...
Santh State	...	30,000	30,000	...	30,000	30,000	4	"	...
Sankheda Mewas	...	5,000	5,000	1,153	3,847	5,000	4	"	...
Thakor of Bhadarwa	13,000	...	13,000	...	13,000	13,000	4	"	668
Vadia do.	179	...	179	26	153	200	4	"	14
Vaktapur Estate	269	...	269	...	269	300	4	"	11
Vanmala do.	1,500	...	1,500	55	1,445	1,500	4	"	95
Varnolmal do	(a) 418	...	418	...	418	465	4	"	17
Vasan Sevda Estate	358	...	358	...	358	400	4	"	...
Zumkha Estate	202	...	202	...	202	225	4	"	8
Carried forward	91,61,129	31,52,681	1,23,13,810	6,75,188	1,16,38,622				2,78,125
	4,48,08,821	15,38,157	4,63,46,978	82,78,636	3,80,68,342				15,19,556

(a) Differs from last year's closing balance by R1 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1902.	Amount Advanced.	TOTAL	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	R	R	R	R	R	R		R
Brought forward	4,48,08,821	15,38,157	4,63,46,978	82,78,636	3,80,68,342			15,19,556
	91,61,129	31,52,681	1,23,13,810	6,75,188	1,16,38,622			2,18,125
BOMBAY—*contd.*								
Bijapur Agency.								
Dapplapur State	12,000	...	12,000	...	12,000	12,000	4 per cent.	...
ath State	5,40,000	25,000	5,65,000	...	5,65,000	5,65,000	4 "	...
Kolhápur and Southern Maratha Country.								
Wadi do	4,000	...	4,000	1,000	3,000	5,000	4 "	160
Surat Agency.								
Dharampur State	1,15,161	...	1,15,161	12,672	1,02,489	1,40,000	4 "	4,590
TOTAL	98,32,290	31,77,681	1,30,09,971	6,88,860	1,23,21,111			2,82,875
TOTAL LOANS TO NATIVE STATES . R	5,46,41,111	47,15,838	5,93,56,949	89,67,496	5,03,89,453			18,02,431
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Municipality Consolidated Loan	27,86,358	...	27,86,358	3,49,563	24,36,790	78,31,200	4¼ per cent.	1,14,745
Ditto Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ "	79,425
Ditto Port Trust Consolidated Loan	21,71,007	...	21,71,007	2,31,010	19,39,997	53,40,349	4½ "	95,125
Ditto ditto for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 "	11,50,823
TOTAL	3,54,92,931	...	3,54 92,931	5,80,578	3,49,12,353			14,40,118
MADRAS.								
Madras Municipality (Water-supply)	14,30,000	...	14,30,000	...	14,30,000	14,30,000	4 " (*b*)	57,200
Ditto Harbour Trust	44,56,052	...	44,56,052	3,00,000	41,56,052	61,98,018	4½ "	2,73,175
TOTAL	58,86,052	...	58,86,052	3,00,000	55,86,052			3,30,375
BOMBAY.								
Bombay Municipality (Water-supply)	24,73,560	...	24,73,560	15,300	24,58,260	37,30,053	4 "	98,677
Bombay Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	2,88,00,000	4, 3½ & 3 "	3,43,039
Ditto ditto, for Loans bearing interest under Act I and VI of 1873 and 1879	2,02,10,194	...	2,02,10,194	5,693	2,02,04,501	2,11,70,754	4½ "	9,09,477
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	2,49,550	...	2,49,550	5,693	2,48,857	8,44,679	*Nil.*	...
TOTAL	3,27,33,429	...	3,27,33,429	26,686	3,27,06,743			13,51,193
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. . R	7,41,12,412	...	7,41,12,412	9,07,264	7,32,05,148			31,21,686

LOANS TO MOFUSSIL MUNICIPALITIES.									
INDIA, GENERAL.									
Ajmer Municipality	2,44,643	...	2,44,643	12,699	2,31,944	3,63,000	5 & 4 per cent.	11,906
Bangalore Civil and Military Station Municipality	78,586	...	78,586	9,178	69,408	1,00 000	4 "	3,052
Mercara Municipality (Water works)	4 000	...	4,000	1,000	3,000	5,000	4 "	160
Quetta ditto (Consolidated Loan)	43,461	...	43,461	6,044	37,417	1,65,278	4½ "	1,956
TOTAL	3,70,690	..	3,70,690	28,921	3,41,769			17,074
N.-W. F. PROVINCE								
Harripur Municipality	26,318	...	26 318	1,228	25,090	31,000	4 "	1,053
BERAR.(a)								
Akola Municipality	88,200	...	88,200	...	88 200	1,26,000	*Nil*	...
Amraoti Camp Municipality	5,000	...	5,000	323	4,677	5,000	6 per cent.	677
TOTAL	93,200	...	93,200	323	92,877			677
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	4,00,208	...	4,90,208	30,472	4,59,736			18,804
LOANS TO RAILWAY COMPANIES.								
INDIA, GENERAL.								
Kalka-Simla Railway Company	...	50,50,000	50,50,000	...	50 50,000	...	4 "	50,082
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Amir Mahommed Khan Shadazai	3,000	...	3,000	127	2,873	3,000	5 "	273
Arbab Badal Jan Ahmed Khanzai	6,458	...	6,458	477	5,981	8,300	5 "	323
Chandi Ram Bania	...	7,000	7,000	...	7,000	7 000	4 "	...
Dewan of the Khwaja Saheb's Dargah	3,106	...	3,106	3,106	...	49,650	5 "	99
Fakhruddin Khan	1,200	...	1,200	300	900	1,500	5 "	56
Iran Khan	2,000	...	2,000	300	1,700	2,000	4 "	64
Malik Nador	1,180	...	1,180	442	738	2,000	5 "	60
Messrs. Md. Ali Brothers of Quetta	20,000	...	20,000	...	20,000	20,000	4½ "	...
Carried over	36,944	7,000	43 944	4,752	39,192			875

(a) From 1st October 1902.
(b) Two per cent. additional appropriated to form Sinking Fund.

No. 93—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	36,944	7,000	43,944	4,752	39,192			875
INDIA GENERAL—*contd.*								
Mir Hazar Ghazni Marri Rasaldar Mani Levies	2,916	...	2,916	218	2,698	3,000	5 per cent.	81
Mir Md. Hussain	12,000	...	12,000	1,000	11,000	12,000	5 "	600
Multan Thakurate	22,000	...	22,000	5,000	17,000	22,000	4 "	1,760
Pishin Horse dealers	6,337	...	6,337	2,218	4,119	10,000	4 "	342
Sayid Wali Shah	3,000	...	3,000	600	2,400	3,000	4 "	...
Sirdar Bahadur Akbar Khan	4,000	...	4,000	750	3,250	6,000	*Nil*	...
Sirdar Bahadur Bangal Khan	1,500	...	1,500	500	1,000	4,000	"	...
Sirdar Bakhtiar Khan and Mir Hasil Khan, Rustomzais	...	7,000	7,000	...	7,000	7,000	4 per cent.	...
Talukdars of Ajmer	903	...	903	...	903	8,25,000	5 "	2,063
Thakur of Lawa of Rajputana	16,120	...	16,120	1,442	14,678	20,000	4 "	558
Thakur of Lawa	3,000	3,000	6,000	1,000	5,000	6,000	4 "	...
Thakur of Piploda	...	33,000	33,000	...	33,000	33,000	4 "	...
R	1,08,720	50,000	1,58,720	17,480	1,41,240			6,279
N.-W. F. PROVINCE.								
Sheikh Mohammad Akbar Khan and Brother	20,000	...	20,000	1,258	18,742	20,000	4 "	754
BOMBAY.								
Chiman Sing Ram Sing & Co.	1,00,000	...	1,00,000	8,029	91,971	1,00,000	4 "	3,971
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	2,28,720	50,000	2,78,720	26,767	2,51,953			11,004
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	1,33,365	...	1,33,365	10,000	1,23,365	3,00,000	4½ per cent.	5,833
Ditto, Secunderabad (Water-works)	7,72,090	...	7,72,090	16,274	7,55,816	8,30,500	4½ & 4 "	34,603
Bhopawar Bazar Fund	8,666	...	8,666	2,000	6,666	10,000	4 "	653
Ajmer Patwari Fund	3,000	...	3,000	3,000	...	12,000	4 "	51
	9,17,121	...	9,17,121	31,274	8,85,847			41,140
BOMBAY.								
Poona Cantonment Fund	40,012	...	40,012	2,083	37,929	42,815	4 "	2,183
Ahmedabad Cantonment Fund	1,822	...	1,822	338	1,484	1,822	4 "	145
Hyderabad Cantonment Fund	...	10,000	10,000	...	10,000	10,000	4 "	...
	41,834	10,000	51,834	2,421	49,413			2,328
BERAR. (*b*)								
Aurungabad Cantonment Fund	17,361	...	17,361	702	16,659	22,000	4½ "	782
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES R	9,76,316	10,000	9,86,316	34,397	9,51,919			44,250

REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
Bengal Command.								
Officer Commanding, Northern Bengal Mounted Rifles	...	5,000	5,000	...	5,000	5,000	4 per cent.	...
Ditto Calcutta Volunteer Rifles, Third Battalion	2,200	...	2,200	600	1,600	3,000	4 "	88
Ditto Surma Valley Light Horse	4,800	...	4,800	1,200	3,600	6,000	4 "	192
Ditto North-Western Provinces Volunteers, Fifth Administrative Battalion	20,500	...	20,500	1,500	19,000	34,000	4½ "	922
Ditto Port Defence Volunteers	4,000	...	4,000	1,000	3,000	5,000	4 "	160
Ditto Bengal Cavalry Regiments	2,95,452	2,838	2,98,290	18,550	2,79,740	4,43,972	4 "	9,823
	3,26,952	7,838	3,34,790	22,850	3,11,940			11,185
Punjab Command.								
Queen's Own Corps of Guides Cavalry for construction of lines	...	6,000	6,000	395	5,605	19,000	4 "	...
Bengal Cavalry Service	2,04,787	250	2,05,037	27,391	1,77,646	3,85,256	4 "	5 281
Mounted Infantry School, Sialkot	...	500	500	...	500	500		...
Native Cavalry Regiments for horse runs	90,000	5,000	95,000	15,000	80,000	1,26,000	4 "	3,060
Second Punjab Volunteer Rifle Corps	7,000	...	7,000	1,000	6,000	22,000		...
Sixteenth Bengal Cavalry	2,332	...	2,332	...	2,332	4,000	4 "	...
TOTAL	3,04,119	11,750	3,15,869	43,786	2,72,083			8,341
	6,31,071	19,588	6,50,659	66,636	5,84,023			19.526
MADRAS.								
Madras Command.								
Commandant, Madras Volunteer Guards	6,400	...	6,400	2,500	3,900	16,400	4 "	286
Ditto Nilgiri Volunteer Rifles	2,000	...	2,000	1,000	1,000	6,000	4 "	91
TOTAL	8,400	...	8,400	3,500	4,900			377
BOMBAY.								
Bombay Command								
General Officer Commanding, Quetta District	(a) 1,667	...	1,667	400	1,267	4,000		...
Officer Commanding, First Bombay Lancers	4,133	...	4,133	4,133	...	8,333	4 "	148
Ditto Deoli Irregular Force	3,060	...	3,060	720	2,340	3,600		...
Ditto Sind Volunteer Rifles	20,534	...	20,534	1,679	18,855	28,500	4 "	821
Ditto at Ahmednagar	5,600	...	5,600	188	5,412	5,600	4 "	224
TOTAL	34.994	...	34,994	7,120	27,874			1,193
Civil.								
BERAR.(b)								
Hyderabad Contingent	3,300	...	3,300	600	2,700	4,000	4 per cent.	61
TOTAL REGIMENTAL AND OTHER LOANS R	6,77,765	19,588	6,97,353	77,856	6,19,497			21,157

(a) Differs from last year's closing balance by 1 for corrections since made.
(b) From 1st October 1902.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1902.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	(a) 4,19,067	91,784	5,10,851	75,206	4,35,645	5,40,000	6¼ per cent.	9,333
Ditto for relief of Agriculturists and other purposes	2,14,658	18,750	2,33,408	47,667	1,85,741	6,57,000	6¼ "	
TOTAL	6,33,725	1,10,534	7,44,259	1,22,873	6,21,386			9,333
N.-W. F. PROVINCE.								
Advances for Improvement of Land	76,635	18,931	95,566	21,829	73 737			4,107
Ditto under the Agriculturists Loan	46,974	61,593	1,08,567	22,171	86,396			1,566
TOTAL	1,23,609	80,524	2,04,133	44,000	1,60,133			5,673
BERAR. (a)								
Advances for Improvement of Land	2,78,759	2,273	2,81,032	50,317	2,30,715			13,564
Ditto under the Agriculturists Loan	93,908	3,346	97,254	44,808	52,446			
TOTAL	3,72,667	5 619	3,78,286	95,125	2,83,161			13 564
TOTAL ADVANCES TO CULTIVATORS . R	11,30,001	1,96,677	13,26,678	2,61,998	10,64,680			28,570
GRAND TOTAL . R	13,22,56,533	1,00 42,103	14,22,98,636	1,03,06,250	13,19,92,386			50,97,984
Grand Total converted into £ at R15 = £1 £	8,817,102	669,473	9,486,575	687,083	8,799 492			339 866
Distribution of the Grand Total—	R	R	R	R	R	R		R
India, General	4,59,96,140	67,68,279	5,27,64,419	84,30,939	4,43,33,480			16,43,023
Central Provinces	3,41,770	...	3,41,770	28,588	3,13,182			6,259
Bengal	3,58,45,223	...	3,58,45,223	6,66,871	3,51,78,352			14,53,826
Punjab	7,79,946	...	7,79,946	...	7,79,946			...
North-West Frontier Province	1,69,927	80,524	2,50 451	46,486	2 03 965			7,480
Madras	58,94,452	...	58,94,452	3,03,500	55,90,952			3,30,752
Bombay	4,27,42,547	31,87,681	4 59,30,228	7 33,116	4,51,97,112			16,41,560
Berar	4,86,528	5,619	4,92,147	96,750	3,95,397			15,084

(a) From 1st October 1902.

No. 93A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1903, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Bhandara Municipality	(a)30,962	...	30,962	1,337	29,625	35,000	4 per cent.	1,239
Burhanpur "	47,934	...	47,934	5,926	42,008	1,05,000	4½ "	2,091
Jubbulpore "	1,46,887	...	1,46,887	...	1,46,887	2,00,000	4 "	...
Khandwa "	(a)3,23,450	...	3,23,450	18,639	3,04,811	3,60,000	4 "	15 739
Nagpur "	2,23,662	37,591	2,61,253	20,707	2,40,546	4,70,000	4½ "	9,834
Raipur "	67,967	...	67,967	4,628	63,339	1,00,000	4½ "	3,007
Wardha "	84,130	...	84,130	1,833	82,297	90,000	4 "	3,345
TOTAL	9,24,992	37,591	9,62,583	53,070	9,09,513			35,246
BURMA.								
Akyab Municipality	7,404	...	7,404	2,182	5,222	20,000	5 per cent.	345
Henzada "	7,447	...	7,447	929	6,518	10,000	4½ "	335
Kyaukse "	1,253	...	1,253	1,253	...	20,000	5 "	31
Letpadan "	(a)2,149	...	2,149	1,048	1,101	5,000	5 "	94
Mergui "	724	...	724	353	371	3,000	5 "	32
Myamegmya "	...	45,000	45,000	...	45,000	45,000	4 "	705
Prome "	35,753	1,50,000	1,85,753	6,462	1,79,291	3,50,000	5 & 4 "	1,708
Sandoway "	1,719	...	1,719	838	881	4,000	5 "	76
Shwegyin "	4,654	...	4,654	1,062	3,592	10,000	5 "	233
Yandoon "	(a)41,893	...	41,893	5,136	36,757	75,000	5 "	2,031
TOTAL	1,02,996	1,95,000	2,97,996	19,263	2,78,733			5,590
ASSAM.								
Gauhati Municipality	(a)12,178	...	12,178	732	11,446	13,560	4 per cent.	487
Carried forward	10,40,166	2,32,591	12,72,757	73,065	11,99,692			41,323

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1903, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*								
Brought forward	10,40,166	2,32,591	12,72,757	73,065	11,99,692			41,323
BENGAL.								
Arrah Municipality	84,838	...	84,838	2,384	82,454	1,00,000	4 per cent.	3,370
Barasat "	2,859	...	2,859	503	2,356	5,000	4½ "	123
Berhampur "	...	15,600	15,600	466	15,134	15,600	4 "	219
Bhagalpur "	2,67,992	...	267,992	6,606	2,61,386	3,00,000	4 "	10,654
Chittagong "	33,926	...	33,926	4,192	29,734	57,000	4½ & 4 "	1,449
Cox Bazar "	647	...	647	427	220	2,000	4½ "	24
Dacca "	98,411	...	98,411	3,241	95,170	1,25,000	4½ "	4,392
Darbhanga "	17,264	...	17,264	4,282	12,982	40,000	4½ "	729
Darjeeling "	4,66,932	...	4,66,932	13,637	4,53,295	5,05,000	4½ & 4 "	19,785
Debhatta "	908	...	908	212	696	2,000	4½ "	39
Dinajpur "	10,000	...	10,000	1,265	8,735	10,000	4 "	387
Garden Reach "	...	45,000	45,000	745	44,255	45,000	4 "	900
Gaya "	38,230	...	38,230	2,465	35,765	45,000	4½ "	1,693
Howrah "	14,20,605	1,93,000	16,13,605	37,467	15,76,138	17,83,000	4 "	57,224
Jalpaiguri "	13,416	...	13,416	779	12,637	18,000	4½ "	595
Jamalpur "	(a) 4,802	...	4,802	618	4,184	6,600	4½ "	210
Krishnagar "	23,788	...	23,788	1,534	22,254	28,000	4½ "	1,053
Kurseong "	...	3,000	3,000	2,274	726	3,000	4 "	61
Manicktolla "	4,486	75,000	79,486	2,964	76,522	1,25,000	4½ & 4 "	169
Meherpur "	380	...	380	173	207	1,500	4½ "	15
Monghyr "	6,265	...	6,265	1,996	4,269	10,000	4½ "	260
Mozufferpore "	52,169	10,000	62,169	1,332	60,837	70,000	4½ & 4 "	2,333
Nadia "	436	...	436	436	...	2,000	4½ "	15
Narayanganj "	15,111	...	15,111	2,480	12,631	25,000	4½ "	652
Nasirabad "	...	12,500	12,500	514	11,986	12,500	4 "	250
Patna "	3,13,722	...	3,13,722	9,263	3,04,459	3,68,000	4½ & 4 "	13,813
Pooree "	(a) 4,739	...	4,739	2,318	2,421	20,000	4½ "	188
Purnea "	545	...	545	545	...	2,500	4½ "	19
Rajpur "	3,084	...	3,084	210	2,874	3,750	4½ "	137
Rampur Boalia "	(a) 3,951	...	3,951	454	3,497	5,000	4½ "	173
Ranaghat "	2,888	...	2,888	502	2,386	5,000	4½ "	124
Rungpur "	(a) 1,981	...	1,981	393	1,588	10,000	4 "	75

Serajgunj	4,408	...	4,408	750	3,658	7,500	4½ "	190
Serampore	18,848	...	18,848	1,458	17,390	30,000	4½ "	848
Sherpur	...	4,000	4,000	365	3,635	4,000	4 "	80
South Barrackpur	...	2,500	2,500	...	2,500	2,500	4 "	...
South Suburban	29,000	...	29,000	970	28,030	29,000	4 "	1,150
TOTAL	29,46,631	3,60,600	33,07,231	1,10,220	31,97,011			1,23,398
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	(a) 11,69,378	42,000	12,11,378	38,240	11,73,138	14,78,820	4½ & 4 per cent.	47,469
Allahabad "	13,74,435	...	13,74,435	45,651	13,28,784	17,19,211	4 "	54,452
Benares "	(a 23,50,285	1,21,000	24,71,285	20,106	24,51,179	29,58,226	4 "	93,964
Cawnpore "	9,73,376	1,00,000	10,73,376	23,289	10,50,087	19,50,000	4 "	30,701
Dehra Dun "	80,306	...	80,306	2,043	78,263	91,000	4 "	3,192
Etah "	4,770	...	4,770	3,590	1,180	7,000	4 "	150
Jalesar "	2,000	...	2,000	370	1,630	2,000	4 "	76
Kashipur "	5,530	...	5,530	168	5,362	6,500	4½ "	231
Koil "	3,990	15,000	18,990	1,279	17,711	21,000	4½ & 4 "	75
Lucknow "	11,32,030	...	11,32,030	32,911	10,99,119	13,20,000	4 "	43,035
Meerut "	6,70,048	...	6,70,048	16,514	6,53,534	7,50,000	4 "	26,638
Mussoorie "	1,01,030	...	1,01,030	3,821	97,209	1,16,000	4½ & 4 "	3,507
Muzaffarnagar "	...	25,000	25,000	...	25,000	25,000	4 "	562
Naini Tal "	3,85,548	...	3,85,548	7,671	3,77,877	4,00,000	4 "	15,344
TOTAL	82,52,726	3,03,000	85,55,726	1,95,653	83,60,073			3,19,396
PUNJAB.								
Amritsar Municipality	...	2,15,840	2,15,840	...	2,15,840	12,00,000	4 per cent.	1,095
Dalhousie "	(a) 29,347	...	29,347	2,508	26,839	50,336	5 "	1,467
Delhi "	8,39,255	9,848	8,49,103	24,882	8,24,221	10,65,000	4 "	36,531
Dera Ghazi Khan "	(a) 3,26,263	...	3,26,263	13,728	3,12,535	4,98,000	4 "	13,050
Hoshiarpur "	13,150	...	13,150	1,250	11,900	15,000	4 "	600
Lahore "	12,81,811	...	12,81,811	43,728	12,38,083	17,75,000	4½ "	51,273
Ludhiana "	26,692	...	26,692	3,000	23,692	60,000	5 "	1,297
Murree "	90,291	...	90,291	2,171	88,120	1,00,000	4 "	3,612
Simla "	12,08,591	54,096	12,62,687	26,353	12,36,334	17,26,438	4 "	48,941
Umballa "	13,555	32,825	46,380	1,083	45,297	88,000	4 "	798
TOTAL	38,28,955	3,12,609	41,41,564	1,18,703	40,22,861			1,58,664
Carried forward	1,60,68,478	12,08,800	1,72,77,278	4,97,641	1,67,79,637			6,42,781

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1903, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
Brought forward	1,60 68,478	12,08,800	1,72 77,278	4,97,641	1,67,79 637			6,42,781
MADRAS.								
Adoni Municipality	70,952	35,000	1,05,952	2,286	1,03,666	1,17,000	4¼ & 4 per cent.	2,863
Anakápalle "	1,624	...	1,624	305	1,319	3,000	4¼ "	69
Bellary "	25,000	...	25,000	2,509	22,500	25,000	4 "	840
Calicut "	13,748	...	13,748	1,958	11,790	29,580	4½ & 4 "	590
Cannanore "	...	2,000	2,000	...	2,000	2,000	4 "	...
Cocanada "	1,05,260	...	1,05,260	2,566	1,02,694	1,18,100	4¼ "	4,481
Cochin "	1,050	...	1,050	1,050	...	14,000	4½ "	53
Conjeeveram "	1,16,260	...	1,16,260	2,718	1,13,542	1,28,500	4¼ "	4,954
Coonoor "	6,579	...	6,579	623	5,956	12,000	4½&4¼ "	283
Cuddapah "	9,160	...	9,160	640	8,520	11,695	4¼& 4 "	388
Dindigul "	29,232	10,000	39,232	725	38,507	43,000	4¼& 4 "	1,248
Kombhakonam "	40,445	...	40,445	2,825	37,620	60,000	4½ "	1,789
Kurnool "	58,262	...	58,262	2,233	56,029	70,920	4¼ & 4 "	2,464
Madura "	1,65,908	...	1,65,908	4,600	1,61,308	1,95,500	4¼ "	7,051
Mayavaram "	3,225	...	3,225	325	2,900	8,500	4¼ "	137
Ootacamund "	72,511	24,400	96,911	5,148	91,763	1,66,400	4¼ & 4 "	3,654
Tanjore "	1,45,283	...	1,45,283	6,316	1,38,967	1,90,000	4¼ "	6,175
Tellicherry "	1,000	...	1,000	500	500	5,000	4¼ "	43
Tirupati "	11,000	...	11,000	11,000	...	59,000	4¼ "	170
Trichinopoly "	1,74,842	23,500	1,98,342	7,336	1,91,006	2,31,500	4¼ & 4 "	7,003
Tuticorin "	50,000	...	50,000	1,679	48,321	50,000	4 "	2,012
Vaniyambadi "	8,000	5,000	13,000	...	13,000	13,000	4 "	626
Vellore "	16,000	...	16,000	2,000	14,000	20,000	4 "	320
Vizagapatam "	2,01,926	12,600	2,14,526	4,495	2,10,031	2,53,500	4¼ & 4 "	8,565
TOTAL	13,27,267	1,12,500	14,39,767	63,828	13,75,939			55,778
BOMBAY.								
Ahmedabad Municipality	2,63,703	...	2,63,703	33,113	2,30,590	4,50,000	4½ per cent.	11,500
Ahmednagar "	1,45,720	...	1,45,720	889	1,44,831	1,44,831	4½ & 4 "	...
Alibag "	10,000	...	10,000	167	9,833	10,000	4 "	1,066
Bandra "	68,479	...	68,479	4,119	64,360	82,800	4½ & 4 "	3,031
Belgaum "	14,373	...	14,373	..	14,373	20,277	4 "	4,374
Bhingar "	1,000	3,500	4,500	27	4,473	4,500	4 per cent. *and nil.*	...
Bhiwndi "	1,204	...	1,204	1,003	201	6,000	4½ & 4 per cent.	44
Bulsár "	17,257	...	17,257	2,460	14,797	35,000	4 "	666
Dakor "	5,729	...	5,729	1,600	4,129	8,000	4 "	115
Dharwar "	40,000	...	40,000	4,197	35,803	40,000	4 "	5,667
Dhulia "	2,14,504	...	2,14,504	5,683	2,08,821	2,50,000	4½ "	9,585

Godhra	„	4,933	...	4,933	556	4,377	10,000	5 „	240
Gokak	„	5,000	...	5,000	5,000	..	5,000	*Nil*	...
Hubli	„	2,46,742	...	2,46,742	19,859	2,26,883	2,92,000	4½ & 4 per cent.	11,696
Ilkal	„	2,811	...	2,811	475	2,336	3,500	4 „	108
Karad	„	11,000	...	11,000	...	11,000	11 000	4 „	...
Malegaon	„	6,739	...	6,739	...	6,739	10,000	4 „	...
Mhasvad	„	1,029	...	1,029	118	911	1,500	4½ „	45
Nargund	„	422	...	422	208	214	1,000	4 „	17
Nasik	„	37,083	...	37,083	2,732	34,351	50,000	4 „	1,840
Panvel	„	62,559	...	62,559	1,655	60,904	73,000	4½ & 4 „	3,660
Poona	„	2,84,220	17,215	3,01,435	15,443	2,85,992	3,19,661	4 „	124
Ranebennur	„	1,117	...	1,117	401	716	2 000	4 „	49
Ratnagiri	„	3,000	...	3,000	549	2,451	3,000	4 „	330
Roha Ashtami	„	2,100	...	2,100	168	1,932	2,500	4½ „	394
Sangamner	„	2,536	...	2,536	2,350	186	5,000	*Nil*	...
Satara	„	56,021	...	56,021	1,021	55,000	70,000	4 per cent.	966
Sholapur	„	29,367	...	29,367	...	29,367	55,000	4 „	244
Sinnar	„	6,026	...	6,026	1,192	4,834	6,500	4 „	500
Sirur	„	5,000	...	5,000	...	5,000	5,000	4 „	...
Sukkur	„	23,996	...	23 996	9,998	13,998	1,00,000	4 „	861
Thana	„	6,000	...	6,000	1,142	4,858	10,000	4 „	281
Uran	„	...	8,000	8,000	...	8,000	8,000	4 „	...
Vita	„	600	...	600	200	400	1,000	4 „	24
	TOTAL	15,80,270	28,715	16,08,985	1,16,325	14,92,660			57,427
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES	R	1,89,76,015	13,50,015	2,03,26,030	6,77,794	1,96,48,236			7,55,986
LOANS TO PORT FUNDS.									
BURMA.									
Bassein Port Fund		...	12,000	12,000	...	12,000	12,000	4 per cent.	...
Mergui Port Fund		34,395	...	34,395	947	33,448	37,000	4½ „	1,549
	TOTAL	34,395	12,000	46,395	947	45,448			1,549
BENGAL.									
Chittagong Port Fund		1,44,933	...	1,44,933	9 628	1,35,305	2,33,000	4½ per cent.	9,187
BOMBAY.									
Karachi Port Trust		17,32,564	...	17,32,564	60,823	16,71,741	22,61,500	4½ per cent.	77,289
TOTAL LOANS TO PORT FUNDS	R	19,11,892	12,000	19,23,892	71,398	18,52,494			88,025

934.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1903, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
CENTRAL PROVINCES.								
Kamptee Cantonment Fund	26,000	...	26,000	5,404	20,596	26,000	4 per cent.	436
BURMA.								
Taungyi Improvement Fund	24,852	...	24,852	1,139	23,713	27,000	4 per cent.	994
BENGAL.								
Balasore District Board	17,000	...	17,000	5,444	11,556	17,000	4 per cent.	626
Chittagong "	15,834	...	15,834	6,123	9,711	30,000	4½ "	644
Darbhanga "	2,10,198	...	2,10,198	41,484	1,68,714	3,30,000	4½ "	9,008
Darjeeling Road Committee	94,916	...	94,916	3,549	91,367	1,00,000	4 "	3,761
Dinajpur District Board	1,17,949	...	1,17,949	13,315	1,04,634	2,00,000	4½ "	5,308
Manbhum "	2,561	...	2,561	1,252	1,309	6,000	4½ "	101
Monghyr "	50,000	...	50,000	...	50,000	1,00,000	4½ "	2,250
Mozufferpore "	62,941	...	62,941	3,313	59,628	80,000	4½ "	2,796
Nadia "	9,080	...	9,080	2,121	6,959	20,000	4½ "	385
Sarun "	12,806	...	12,806	6,261	6,545	30,000	4½ "	507
TOTAL	5,93,285	...	5,93,285	82,862	5,10,423			25,386
PUNJAB.								
Karnal District Board	85,204	..	85,204	3,008	82,196	95,000	4 per cent.	3,408
MADRAS.								
Bellary Local Fund Board	40,000	...	40,000	10,000	30,000	50,000	4 per cent.	1,600
BOMBAY.								
Dharwar District Local Board	1,47,369	...	1,47,369	3,165	1,44,204	1,60,000	4½ per cent.	6,607
Satara "	28,846	5,700	34,546	...	34,546	34,546	4 "	...
TOTAL	1,76,215	5,700	1,81,915	3,165	1,78,750			6,607
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES R	9,45,556	5,700	9,51,256	1,05,578	8,45,678			38,431

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
BURMA.								
Ranak Zamani Begum	50	...	50	50	...	1,000	4 per cent.	...
BENGAL.								
Barabhum Encumbered Estate	1,602	...	1,602	534	1,068	2,672	5 per cent.	73
Loretto Convent, Darjeeling	1,000	...	1,000	1,000	...	10,000	4½ "	45
Nayagarh State	40,000	...	40,000	18,910	21,090	40,000	6 "	2,190
Patkum Encumbered Estate	3,750	...	3,750	1,250	2,500	6,250	5 "	172
Prince Jehan Kadir Mirza	47,558	...	47,558	2,715	44,843	80,000	4½ "	2,085
Raja of Daspala	7,000	...	7,000	...	7,000	7,000	4½ "	456
TOTAL	1,00,910	...	1,00,910	24,409	76,501			5,021
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	9,79,363	...	9,79,363	30,797	9,48,566	10,00,000	6, 5, 4, 3, 2, & 1 per cent. and *Nil.*	23,338
PUNJAB.								
Diocesan Board of Education	3,355	...	3,355	2,716	639	17,000	4½ per cent.	285
Mirza Surya Jah	6,560	...	6,560	4,881	1,679	45,000	5 "	219
Nawab of Dujana	15,000	...	15,000	10,000	5,000	50,000	4 "	600
Nawab of Loháru	31,500	15,000	46,500	...	46,500	50,000	4 "	...
Nawab of Patandi	...	...	...	...	...	50,000	4 "	163
Nawab Sir Imam Bakhsh Khan	1,030	...	1,030	190	840	1,740	*Nil.*	...
Rai Hira Chand	4,642	...	4,642	893	3,749	15,000	5 per cent.	232
Raja Niamutulla Khan	13,535	...	13,535	1,395	12,140	29,000	4½ "	604
Seraj-ud-din Haidar	17,430	...	17,430	3,906	13,524	42,000	4 "	626
TOTAL	93,052	15,000	1,08,052	23,981	84,071			2,729
MADRAS.								
Nawab of Banganapalle	10,990	23,954	34,944	...	34,944	56,000	4 per cent.	906
Carried forward	11,84,365	38,954	12,23,319	79,237	11,44,082			31,994

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1903, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Amount of Loan Sanctioned.	Rate of interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES—*continued.*								
Brought forward	11,84,365	38,954	12,23,319	79,237	11,44,082			31,994
BOMBAY.								
Administrator, Jath State	1,91,909	...	1,91,909	...	1,91,909	2,25,000	5 per cent.	...
Chandna Kasbatis	63	...	63	...	63	4,058	*Nil.*	...
Chief of Krundvád (Senior) State	5,911	...	5,911	5,911	...	35,000	5 per cent.	215
Maliks of Thásra	19,387	...	19,387	1,948	17,439	30,000	5 "	1,157
Mir NajafAli Khan, son of Mir Ali Akbar Khan, Talpur	275	...	275	275	...	1,000	*Nil.*	...
Mir Rustom Khan II valad H. H. Mir Imambaksh Khan	250	...	250	250	...	2,000		
Mir Shah Mahomed Khan of Shikarpur	210	...	210	72	138	300		
TOTAL	2,18,005	...	2,18,005	8,456	2,09,549			1,372
TOTAL LOANS TO LAND-HOLDERS & OTHER NOTABILITIES R	14,02,370	38,954	14,41,324	87,693	13,53,631			33,366
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	9,74,867	1,135	9,76,002	1,98,643	7,77,359		5 per cent.	80,104
Embankment Advances	(a)4,80,549	78,321	5,58,870	45,479	5,13,391		5 "	1,608
TOTAL	14,55,416	79,456	15,34,872	2,44,122	12,90,750			81,712
UNITED PROVINCES OF AGRA AND OUDH.								
Jhansi Encumbered Estates Act	1,066	74	1,140	396	744		...	56
Village Sanitation Act, II of 1892	31	...	31	31	...	3,601	*Nil.*	...
Oudh Talukdars' Relief Act—								
Dewan Kishen Kumar	16,900	...	16,900	2,500	14,400	76,525	*Nil.*	...
TOTAL	17,997	74	18,071	2,927	15,144			56
BOMBAY.								
Kaira Thakoors	(a)1,24,601	3,150	1,27,751	1,176	1,26,575	2,70,000	5 per cent.	846
Manager, Sind Encumbered Estates, Karachi	3,330	...	3,330	1,540	1,790			272
Ditto ditto ditto, Hyderabad	22,720	5,000	27,720	2,870	24,850	70,000	8 "	1,860
Ditto ditto ditto, Shikarpur	1,990	...	1,990	1,990	...			164
Talukdari Settlement Officer, Ahmedabad	1,82,749	20,039	2,02,788	4	2,02,784	4,70,000	5 "	14
Ditto ditto, Broach	6,000	...	6,000	...	6,000	6,000	5 "	...
TOTAL	3,41,390	28,189	3,69,579	7,580	3,61,999			3,156
TOTAL ADVANCES UNDER SPECIAL LAWS R	18,14,803	107,719	19,22,522	2,54,629	16,67,893			84,924

(a) Differs from last year's closing balance by 1 for corrections since made.

ADVANCES TO CULTIVATORS.

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	R	R	R	R	R		R
CENTRAL PROVINCES.							
Advances for improvement of land	3,46,891	134,337	4,81,228	64,147	4,17,081	4 to 6 per cent.	16,220
Ditto for relief of Agriculturists and other purposes	41,27,308	4,51,957	45,79,265	16,17,206	29,62,059	4 to 6 per cent. and *Nil*.	41,055
TOTAL	44,74,199	5,86,294	50,60,493	16,81,353	33,79,140		57,275
BURMA.							
Advances for improvement of land	3,300	937	4,237	1,537	2,700	5 per cent.	175
Ditto for relief of Agriculturists and other purposes	2,17,573	4,20,928	6,38,501	2,95,703	3 42,798		21,527
TOTAL	2,20,873	4,21,865	6,42,738	2,97,240	3,45,498		21,702
ASSAM.							
Advances for relief of Agriculturists and other purposes	23,772	16,179	39,951	8,889	31,062	6¼ per cent.	1,049
BENGAL.							
Advances for improvement of land	2,65,576	135,508	4,01,084	88 974	3,12,110	6¼ per cent.	16,325
Ditto for relief of Agriculturists and other purposes	(a)2,93,226	1,32,495	4,25,721	2,11,866	2,13,855	6¼ "	28,729
TOTAL	5,58,802	2,68,003	8,26,805	3,00,840	5,25,965		45,054
UNITED PROVINCES OF AGRA AND OUDH.							
Advances for improvement of land	(a)4,71,851	1,19,494	5,91,345	2,03,057	3,88,288	(b)	26,839
Ditto for relief of Agriculturists and other purposes	2,90,324	86,839	3,77,163	2,71,053	1,06,110	6¼ per cent.	12,401
TOTAL	7,62,175	2,06,333	9,68,508	4,74,110	4,94,398		39,240
PUNJAB.							
Advances for improvement of land	13,06,553	4,21,954	17,28,507	3,45,372	13,83,135	6¼ per cent.	60,335
Ditto for relief of Agriculturists and other purposes	18,10,992	5,70,700	23,81,692	6,87,931	16,93,761	6¼ " and *Nil*.	12,537
TOTAL	31,17,545	9,92,654	41,10,199	10,33,303	30,76,896		72,872
Carried forward	91,57,366	24,91,328	1,16,48,694	37,95,735	78,52,959		2,37,192

(a) Differs from last year's closing balance by 1 for corrections since made.

(b) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1903, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1902.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1903.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS—*continued.*							
	R	R	R	R	R		R
Brought forward	91,57,366	24,91,328	1,16,48,694	37,95,735	78,52,959		2,37,192
MADRAS.							
Advances for improvement of land	34,78,929	2,52,512	37,31,441	3,50,500	33,80,941	6¼, 5, 4½, 4 & 3 per cent.	1,49,720
Ditto for relief of Agriculturists and other purposes	3,10,880	1,79,194	4,90,074	64,538	4,25,536	6¼, 5, 4½ & 3 per cent.	13,373
Ditto ditto ditto	4,488	5	4,493	608	3,885	*Nil.*	...
TOTAL	37,94,297	4,31,711	42,26,008	4,15,646	38,10,362		1,63,093
BOMBAY.							
Advances for improvement of land	87,78,775	11,67,465	99,46,240	7,02,622	92,43,618	6¼, 6, 5, 4½ & 3⅛ per cent.	1,29,659
Ditto for relief of Agriculturists and other purposes	(a) 1,15,14,317	32,67,780	1,47,82,097	40,75,382	1,07,06,715		34,956
TOTAL	2,02,93,092	44,35,245	2,47,28,337	47,78,004	1,99,50,333		1,64,615
TOTAL ADVANCES TO CULTIVATORS . R	3,32,44,755	73,58,284	4,06,03,039	89,89,385	3,16,13,654		5,64,900
GRAND TOTAL . R	5,82,95,391	88,72,672	6,71,68,063	1,01,86,477	5,69,81,586		15,65,632
Grand Total converted into £ at R15=£1 . £	3,886,360	591,511	4,477,871	679,098	3,798,773		104,375
Distribution of the Grand Total—	R	R	R	R	R		R
Central Provinces	54,25,191	6,23,885	60,49,076	17,39,827	43,09,249		92,957
Burma	3,83,166	6,28,865	10,12,031	3,18,639	6,93,392		29,835
Assam	35,950	16,179	52,129	9,621	42,508		1,536
Bengal	57,99,977	7,08,059	65,08,036	7,72,081	57,35,955		2,89,758
United Provinces of Agra and Oudh	1,00,12,261	5,09,407	1,05,21,668	7,03,487	98,18,181		3,82,030
Punjab	71,24,756	13,20,263	84,45,019	11,78,995	72,66,024		2,37,673
Madras	51,72,554	5,68,165	57,40,719	4,89,474	52,51,245		2,21,377
Bombay	2,43,41,536	44,97,849	2,88,39,385	49,74,353	2,38,65,032		3,10,466

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 94.—STATEMENT showing, with regard to LOCAL BOARDS, the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the YEAR 1902-1903; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1903; and the BALANCE at that date.

Transactions.	Tanjore District Board. Mayavaram-Mutupet Railway.	
	R	£
DURING THE YEAR 1902-1903.		
On account of Share and other Capital—		
Debentures:		
India	...	...
Advance made by the Government of India	...	...
On account of Capital Expenditure—		
Payments:		
India	...	...
TO 31ST MARCH 1903.		
On account of Share and other Capital—		
Debentures:		
India	5,86,291	39,086
Advance made by the Government of India	12,34,720	82,315
	18,21,011	121,401
On account of Capital Expenditure—		
Payments:		
India	18,21,011	121,401
Balance of account with District Board . .	...	...

No. 95.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. o Items.
His Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station	14,016	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	6,355	2
Enlistment of Natives of India for service in the Colonies, etc.	(*d*)910	3
Remittances to India from Hong-Kong Regiment and Asiatic Artillery	10,435	4
Postal and Money Order Transactions	5,754	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Defence Works at Aden	157	8
Indian Native Troops sent to Mauritius	17,051	9
Indian Native Troops sent to Mombassa	...	10
Indian Native Troops employed at Suakim	2	11
Expenses in India in connection with the war in South Africa	678,594	12
Ditto ditto with the China Expeditionary Force	...	13
Ditto ditto Somaliland Expedition	...	14
New Native Regiments raised to replace those employed at Colonial Garrisons	...	15
Expenses in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Native Troops	...	16
Miscellaneous	(*d*)98,395	17
	831,669	18
His Majesty's Indian Government in London.		
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	19
Remittances by Administrators General	...	20
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	21
Rajputana-Malwa Railway ditto ditto	...	22
South Indian Railway Company ditto ditto	...	23
Bengal and North-Western Railway Company ditto ditto	...	24
Great Indian Peninsula Railway Company ditto ditto	...	25
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	26
Bills drawn by the Mission to the Court of Persia	...	27
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	149	28
Purchase of Silver	...	29
Gold remitted from India	8,418	30
Miscellaneous	443	31
	9,010	32
TOTAL £	840,679	33

(*a*) Includes £1,452,139 for Debenture Stock issued.
(*b*) Ditto £150,000 for discharge of Debentures.

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1903, and mencement and close of that Year.

Balances, 1902.		1902-1903.				Unadjusted Balances, 31st March 1903.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	84,710	10	...	90,171	8,545	...
2	...	24,467	...	...	24,102	6,720	...
3	...	3,872	15	...	2,779	1,988	...
4	...	19,066	835	...	26,221	2,445	...
5	...	69,633	106,935	60,355	...	28,807	...
6	3,512	84	4,913	5,970	...	...	2,371
7	900	54	2,152	2,229	...	...	769
8	...	...	157	...	...	...	...
9	...	27,255	1,776	...	27,222	15,308	...
10	...	...	1,112	...	...	...	1,112
11	...	6	6	...	2	...	...
12	...	613,919	45,286	...	535,023	712,204	...
13	302,236	589,901	130,421	5,506	...	162,750	...
14	...	322,022	20,192	...	...	301,830	...
15	58,041	38,852	195	...	...	...	19,384
16	...	...	...	...	16,832	...	16,832
17	...	119,234	24,672	702	80,637	113,022	...
18	364,689	1,913,075	338,677	74,762	802,989	1,353,619	40,468
19	(c) 19,922	26	42,534	52,440	...	...	9,990
20	7,979	89	7,748	30,543	17,904	...	2,999
21	...	1,452,139	765,490	(b) 772,782	(a) 1,459,431	...	...
22	...	...	181,654	181,654	...	...	...
23	...	...	124,301	125,561	1,260	...	...
24	...	...	107,674	114,145	6,471	...	...
25	...	...	355,379	356,524	1,145	...	...
26	...	...	161,943	161,949	...	6	...
27	6,000	...	50,000	48,000	...	...	8,000
28	...	...	29,085	28,938	...	2	...
29	...	...	285,000	285,000	...	...	...
30	...	500,273	8,418	...	497,207	3,066	...
31	...	17,758	49,051	45,754	15,589	...	685
32	33,901	1,970,285	2,168,277	2,203,290	1,999,007	3,074	21,674
33	398,590	3,883,360	2,506,954	2,278,052	2,801,996	1,356,693	62,142

(c) Exceeds the closing balance in last year's statement by £10, by which sum that balance was understated.
(d) Differs from last year's balance for corrections since made.

No. 96.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1903, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1902.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1903.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₨	£	₨	£	₨	£	₨	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	64,23,500	427,889	15,62,65,071	10,415,090	15,41,22,571	10,272,404	85,66,000	570,575
In Madras	6,86,000	45,702	4,30,67,994	2,868,268	4,12,43,994	2,746,784	25,10,000	167,186
In Bombay	1,02,14,500	680,678	7,81,34,200	5,216,589	8,54,58,700	5,704,833	28,90,000	192,434
TOTAL .	1,73,24,000	1,154,269	27,74,67,265	18,499,947	28,08,25,265	18,724,021	1,39,66,000	930,195
Deduct—Amount remitted from Calcutta on account of the Gold Reserve Fund			39,45,000	263,000	39,45,000	263 000		
NET TOTAL .			27,35,22,265	18,236,947	27,68,80,265	18,461,021		

	₨
Amount of Bills drawn	27,74,67,265
Sterling (£18,499,947) received in respect of above converted at 1*s.* 4*d.* the rupee	27,74,99,205
Difference on account of Exchange	31,940

The average rate of Exchange on Bills drawn (₨27,74,67,265 = £18,499 947 during the year was . . . . . 1 *s.* 4·0018418 *d.*

No. 97.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1903.

DISTRIBUTION OF OPENING BALANCE.												DISTRIBUTION OF CLOSING BALANCE.							
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.		Number of Treasuries.	Opening Balance, 1st April 1902.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1903.	DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	₹		₹		₹		₹		₹	India.		₹		₹		₹		₹		₹
1	3,65,83,762	1	53,76,631	1	12,75,137	13	60,62,050	16	4,92,97,580	India, General . . .	16	4,18,40,667	13	53,70,192	1	4,19,124	1	57,08,384	1	3,03,42,967
...	...	...	...	1	12,15,786	18	43,34,160	19	55,49,946	Central Provinces . . .	19	67,83,704	18	54,53,550	1	13,30,154	...	...	...	...
...	...	...	...	3	43,63,374	35	90,82,436	38	1,34,45,810	Burma	38	1,15,65,268	35	83,48,150	3	32,17,118	...	...	...	...
...	...	...	...	...	...	13	56,08,155	13	56,08,155	Assam	13	54,58,623	13	54,58,623	...	...	...	...	...	...
...	...	1	11,01,563	2	9,96,492	47	1,47,92,060	50	1,68,90,115	Bengal	50	1,70,72,710	47	1,50,15,402	2	10,15,206	1	10,42,102	...	...
...	...	...	...	5	28,96,542	49	1,48,37,949	54	1,77,34,491	United Provinces of Agra and Oudh.	54	1,81,02,122	49	1,47,68,029	5	33,34,093	...	...	...	...
...	...	...	...	2	6,26,851	28	67,27,506	30	73,54,357	Punjab	30	1,06,13,966	28	95,14,136	2	10,99,830	...	...	...	...
...	...	...	...	...	...	6	15,87,174	6	15,87,174	N.-W. Frontier Province .	6	19,09,970	6	19,09,970	...	...	...	...	...	...
1	50,02,443	1	24,55,468	7	15,49,097	24	2,09,18,301	33	2,99,25,309	Madras	33	3,23,97,254	24	1,72,90,851	7	28,20,902	1	29,74,104	1	93,11,397
1	1,09,42,591	1	48,81,628	5	26,49,381	24	1,23,37,987	31	3,08,11,587	Bombay	32	2,72,27,411	25	1,43,52,531	5	24,21,446	1	46,64,544	1	57,88,890
...	...	...	...	...	...	...	...	...	...	Berar	10	82,64,545	6	14,16,799	3	57,08,732	1	11,39,014	...	...
3	5,25,28,796	4	1,38,15,290	26	1,55,72,660	257	9,62,87,778	290	17,82,04,524	₹ . Total India . ₹	301	18,12,36,240	264	9,88,98,233	29	2,13,66,605	5	1,55,28,148	3	4,54,43,254
									£			£								
								290	11,880,301	TOTAL INDIA CONVERTED INTO . . £ AT ₹15=£1 .	301	12,082,416								
										England.										
								1	6,693,137	Home Treasury of the Government of India . . .	1	5,767,787								
								291	18,573,438	£ . GRAND TOTAL . £	302	17,850,203								

CALCUTTA;
The 9th January 1904.

O. T. BARROW,
Offg. Comptroller and Auditor General.

Government of India Central Printing Office.—No. 3537 C. G.—12-2-1904.—350.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1902-1903.

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No. 98.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1902-1903, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1903.

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	No. of Item.
		R	R	R	R	R	
Revenue		18,44,58,409	3,18,73,958	8,33,34,080	1,54,57,900	23,87,58,440	1
Railway and Irrigation Capital not charged to Revenue—	2						
Capital raised through Companies towards outlay on State Railways	76A	1,95,50,411	...	...	...	...	2
Outlay of Railway Companies—Re payments	81	1,27,05 609	...	...	...	...	3
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	...	...	...	...	37,000	4
Permanent Debt incurred	83	1,50,00,000		...	...	...	5
Temporary Debt incurred	83A	...	...	...	...	...	6
Unfunded Debt—							
Deposits of Service Funds	86	11,89,635	...	...	...	...	7
Savings Bank Deposits	87	4,89,37,956	21,710	20,733	2,305	4,68,808	8
TOTAL		5,01,27,591	21,710	20,733	2,305	4,68,808	9
Deposits and Advances not bearing Interest—							
Balance of Provincial Allotments	74	23,020	...	...	11,65,036	10,71,643	10
Appropriation for Reduction or Avoidance of Debt	99	84,70,500	...	...	...	...	11
Excluded Local Funds	88	9,48,283	4,38,328	12,97,790	26,001	8,22,646	12
Railway Funds	89	8,18,513	...	...	...	...	13
Deposits of Sinking Funds	90	...	...	...	...	...	14
Gold Reserve Fund	...	...	...	...	...	...	15
Departmental and Judicial Deposits	92	6,05,31,812	77,88,295	1,08,79,832	28 78,229	4,01,43,770	16
Advances	100	7,86,64,090	13,18,740	23,38,610	6,53,653	25,54,542	17
Suspense Accounts	101	28,66,973	2,61,897	2,78,806	32,553	4,49,291	18
Exchange on Remittance Account	102	1,394	...	...	...	...	19
Miscellaneous	103	4,95,768	...	...	...	...	20
TOTAL		15,28,20,353	98,07,260	1,47,95,038	47,55,472	4,50,41,892	21
Loans and Advances by Imperial Government	93	84,30,939	28,588	...	...	6,66,871	22
Loans and Advances by Provincial Governments	93A	...	17,39,827	3,18,639	9,621	7,72,081	23
Remittances—							
Inland Money Orders	104	30,39,98,591	...	...	...	...	24
Other Departmental Accounts	"	4,29,658	12,47,476	16,61,474	29,60,358	1,09,94,325	25
Net Receipts by Civil Treasuries from—							
Post Office	"	1,15,60,560	46,83,785	1,96,06,995	49,88,029	22,24,224	26
Public Works	"	4,52,91,843	*—69,96,430*	*—1,14,19,070*	*—59,16,541*	*—1,07,89,118*	27
Guaranteed Railways	"	*—4,50,640*	...	...	...	...	28
Net Receipts from Civil Treasuries by—							
Telegraph	"	8,97,919	...	...	...	...	29
Marine	"	56,88,289	...	...	...	...	30
Military	"	10,58,67,841	...	...	...	...	31
Remittance Account between England and India	107	1,91,36,084	5,491	3,85,887	16,470	20,94,628	32
TOTAL		49,24,20,145	*—10,59,678*	1,02,35,286	20,48,316	45,23,959	33
Secretary of State's Bills drawn	96	...	...	...	...	...	34
Total Receipts		93,55,13,457	4,24,11,665	10,87,03,776	2,22,73,614	29,02,69,051	35
Opening Balance	97	4,92,97,580	55,49,946	1,34,45,810	56,08,155	1,68,90,115	36
GRAND TOTAL		98,48,11,037	4,79,61,611	12,21,49,586	2,78,81,769	30,71,59,166	37

of INDIA on the 31st March 1903; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and

No. of Item.	United Provinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £ 1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	13,38,41,964	10,22,80,306	15,87,39,560	19,27,42,718	96,14,312	1,15,11,01,653	76,740,110	694,805	77,434,915
2	...	...	...	...	...	1,95,50,411	1,303,361	...	1,303,361
3	...	...	...	...	...	1,27,05,609	847,041	3,012	850,053
4	...	...	...	8,48,000	...	8,85,000	59,000	1,290,155	1,349,155
5	...	...	...	...		1,50,00,000	1,000,000	1,500,000	2,500,000
6	...	...	...	...	...	...	...	3,500,000	3,500,000
7	...	...	30,630	2,07,974	...	14,28,239	95,216	...	95,216
8	2,76,861	10,07,230	34,535	1,10,041	1,097	5,08,81,276	3,392,085	...	3,392,085
9	2,76,861	10,07,230	65,165	3,18,015	1,097	5,23,09,515	3,487,301	...	3,487,301
10	2,05,125	11,60,463	3,54,025	...	3,02,586	42,81,898	285,460	...	285,460
11	...	...	...	...	...	84,70,500	564,700	...	564,700
12	12,33,744	11,20,362	9,55,820	30,49,765	4,66,766	1,03,59,505	690,634	...	690,634
13	...	...	...	...	...	8,18,513	54,567	...	54,567
14	...	...	...	1,42,563	...	1,42,563	9,504	...	9,504
15	...	...	...	39,60,414	...	39,60,414	264,028	356,085	620,113
16	4,34,50,739	2,77,05,953	2,91,17,584	2,63,76,134	16,45,262	25,05,17,610	16,701,174	...	16,701,174
17	14,42,103	57,47,892	44,28,064	11,13,48,588	1,66,013	20,86,62,295	13,910,820	68,145	13,978,965
18	1,47,408	6,60,799	1,42,495	30,89,051	12	79,29,285	528,619	...	528,619
19	...	...	...	...	...	1,394	93	...	93
20	...	...	1,732	...	8,47,569	13,45,069	89,671	...	89,671
21	4,64,79,119	3,63,95,469	3,49,99,720	14,79,66,515	34,28,208	49,64,89,046	33,099,270	424,230	33,523,500
22	...	46,486	3,03,500	7,33,116	96,750	1,03,06,250	687,083	...	687,083
23	7,03,487	11,78,995	4,89,474	49,74,353	...	1,01,86,477	679,098	...	679,098
24	...	...	...	...	...	30,39,98,591	20,266,573	...	20,266,573
25	*—1,10,48,864*	21,68,129	*—65,17,688*	26,18,504	15,83,219	60,96,491	406,433	...	406,433
26	*—1,32,25,198*	*—86,98,243*	*—48,10,233*	*—62,10,077*	...	1,01,19,842	674,656	...	674,656
27	15,70,575	69,89,858	*—87,62,198*	2,89,64,427	*—4,74,355*	3,24,58,991	2,163,933	...	2,163,933
28	...	...	60,97,567	93,08,831	...	1,49,55,758	997,050	...	997,050
29	...	...	...		...	8,97,919	1	...	59,861
30	...	...	...	...	...	56,88,289	379,220	...	379,220
31	...	...	3,27,56,886	4,07,11,017	...	17,93,35,744	11,955,716	...	11,955,716
32	89,554	1,31,544	27,46,561	1,29,98,093	...	3,76,04,312	2,506,954	2,801,996	5,308,950
33	*—2,26,13,933*	5,91,288	2,15,10,895	8,23,90,795	11,08,864	59,11,55,937	39,410,396	2,801,996	42,212,392
34	...	...	...	...	...	...	...	18,236,947	18,236,947
35	15,86,87,498	14,14,99,774	21,61,08,320	42,99,73,512	1,42,49,231	2,35,96,89,898	157,312,660	28,451,145	185,763,805
36	1,77,34,491	89,41,531	2,99,25,309	3,08,11,587	...	17,82,04,524	11,880,301	6,693,137	18,573,438
37	17,64,21,989	15,04,41,305	24,60,33,629	46,07,85,099	1,42,49,231	2,53,78,94,422	169,192,961	35,144,282	204,337,243

(a) From 1st October 1902.

No. 98.—ACCOUNT of the Aggregate of Balances of Public Money in the Treasuries of India 1903, including the amount of Advances and Repayments on various Accounts, the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	No. of Item.
		₹	₹	₹	₹	₹	
Expenditure	3	26,32,65,160	2,32,18,829	5,13,46,381	1,06,03,814	11,14,82,325	1
Add—Provincial Surpluses transferred to Deposits	3	23,020	...	...	11,65,036	10,71,643	2
Deduct—Provincial Deficits charged against Deposits	3	...	*6,540*	*32,59,557*	...	...	3
TOTAL		26,32,88,180	2,32,12,289	4,80,86,824	1,17,68,850	11,25,53,968	4
Railway and Irrigation Capital not charged to revenue—							
Outlay on Irrigation Works	75	...	...	16,49,523	...	*—10,833*	5
Outlay on State Railways	"	1,59,77,894	*—86,671*	...	67,81,346	68,07,426	6
Outlay of Railway Companies—Payments for Capital Outlay	81	1,26,99,759	97,36,718	35,46,718	*—14,35,551*	1,83,744	7
Raised and deposited by Railway Companies—Payments for discharge of Debentures	81	...	...	...	...	...	8
TOTAL		2,86,77,653	96,50,047	51,96,241	53,45,795	69,80,337	9
Permanent Debt discharged—							
Sterling Debt—							
G. I. P. Railway Debentures	83	...	...	...			10
Rupee Debt—							
4½ p. c.	"	2,700	...	...	...	...	11
4 p. c.	"	13,31,373	...	...	...	...	12
3½ p. c.	"	38,900	...	...	...	...	13
Stock Notes	"	...	...	...	...	...	14
TOTAL	83A	13,72,973	...	...	...	...	15
Temporary Debt discharged		...	...	...	...	...	16
Unfunded Debt—							
Special Loans	84	...	...	...	...	...	17
Deposits of Service Funds	86	10,49,841	...	...	...	...	18
Savings Bank Deposits	87	4,04,09,188	4,652	1,147	1,265	2,57,665	19
TOTAL		4,14,59,029	4,652	1,147	1,265	2,57,665	20
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	...	6,540	32,59,557	...	...	21
Excluded Local Funds	88	9,68,642	4,30,313	12,71,627	21,798	7,02,054	22
Railway Funds	89	7,91,167	...	...	...	...	23
Gold Reserve Fund	...	39,45,000	...	...	...	...	24
Departmental and Judicial Deposits	92	6,13,05,232	78,04,390	1,03,57,354	29,79,839	3,87,35,092	25
Advances	100	7,94,89,948	12,60,418	24,21,953	6,83,969	26,54,548	26
Suspense Accounts	101	78,494	44,348	5,073	9,9[illegible]0	78,537	27
Miscellaneous	103	2,03,986	...	...	...	...	28
TOTAL		14,67,82,469	95,46,009	1,73,15,564	36,95,516	4,21,70,231	29
Loans and Advances by Imperial Government	93	67,68,279	...	...	...	...	30
Loans and Advances by Provincial Governments	93A	...	6,23,885	6,28,865	16,179	7,08,059	31
Remittances—							
Inland Money Orders	104	30,35,88,929	...	...	...	...	32
Other Local Remittances	"	*—14,29,37,908*	20,03,412	4,34,53,976	62,85,041	13,54,24,153	33
Other Departmental Accounts	"	59,03,073	*—2,57,886*	*—3,073*	13	*—4,22,071*	34
Net Payments into Civil Treasuries by—Post Office	"	1,01,20,315	...	...	...	...	35
Public Works	"	4,52,68,776	*—71,14,604*	*—1,09,49,883*	*—59,55,228*	*—1,09,34,939*	36
Guaranteed Railways	"	1,49,55,758	...	...	...	...	37
Net Issues from Civil Treasuries to—Telegraph	"	16,62,781	99,750	1,08,067	1,58,849	*—16,04,280*	38
Marine	"	1,64,724	...	48,909	*—12,583*	13,68,262	39
Military	"	3,15,38,753	34,10,353	66,55,057	11,19,449	35,67,891	40
Remittance Account between England and India	107	3,42,15,526	...	42,624	...	17,180	41
TOTAL		30,44,80,727	*—18,58,975*	3,93,55,677	15,95,541	12,74,16,196	42
Secretary of State's Bills paid	96	15,01,41,060	...	...	...	...	43
Total Disbursements		94,29,70,370	4,11,77,907	11,05,84,218	2,24,23,146	29,00,86,456	44
Closing Balance	97	4,18,40,667	67,83,704	1,15,65,268	54,58,623	1,70,72,710	45
GRAND TOTAL		98,48,11,037	4,79,61,611	12,21,49,586	2,78,81,769	30,71,59,166	46

on the 31st March 1903; the amount of Debt incurred and discharged during the Year 1902-
Supplies to and from London, and between the several Presidencies and Provinces, and the
on the 31st March 1903—*continued.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	R		£	£
1	6,63,13,809	6,64,57,929	10,19,75,791	14,23,67,549	41,07,962	84,11,39,549	56,075,970	18,361,821	74,437,791
2	2,05,125	11,60,463	3,54,025	...	3,02,586	42,81,898	285,460	...	285,460
3	...	*4,088*	...	*20,98,088*	...	*53,68,273*	*357,885*	...	*357,885*
4	6,65,18,934	6,76,14,304	10,23,29,816	14,02,69,461	44,10,548	84,00,53,174	56,003,545	18,301,821	74,365,366
5	7,15,651	35,50,023	7,58,847	16,99,462	...	83,62,673	557,512	6,679	564,191
6	62,27,008	16,03,424	63,93,525	18,15,308	...	4,55,19,800	3,034,657	1,529,344	4,564,001
7	9,91,475	...	97,036	3,70,458	...	2,61,90,357	1,746,024	1,358,899	3,104,923
8	...	...	...	...	...	...	...	22,520	22,520
9	79,34,734	51,53,447	72,49,408	38,85,228	...	8,00,72,890	5,338,193	2,917,442	8,255,635
10	...	...	...	...	...	...	...	1,368,800	1,368,800
11	...	...	...	...	...	2,700	180	...	180
12	...	...	...	...	...	13,31,373	88,758	...	88,758
13	...	...	...	...	...	38,900	2,594	...	2,594
14	200	...	...	...	...	200	13	...	13
15	200	...		...	...	13,73,173	91,545	1,368,800	1,460,345
16	...	..	...	...	...	...	...	4,000,000	4,000,000
17	50,608	...	...	...	...	50,608	3,374	...	3,374
18	...	...	26,756	1,07,193	...	11,83,790	78,919	...	78,919
19	99,210	4,86,759	600	73,253	641	4,13,34,380	2,755,625	...	2,755,625
20	1,49,818	4,86,759	27,356	1,80,446	641	4,25,68,778	2,837,918	...	2,837,918
21	...	4,088	...	20,98,088	...	53,68,273	357,885	...	357,885
22	12,40,125	10,88,701	8,23,880	30,98,360	4,01,857	1,00,47,357	669,824	...	669,824
23	...	...	...	...	...	7,91,167	52,744	...	52,744
24	...	...	...	...	...	39,45,000	263,000	356,085	619,085
25	4,30,74,240	2,75,32,342	2,90,56,629	2,63,84,212	16,13,260	24,88,42,590	16,589,506	...	16,589,506
26	15,33,151	58,84,818	41,42,475	11,14,23,548	1,44,843	20,96,39,671	13,975,978	94,211	14,070,189
27	2,775	84,579	1,47,275	41,179	8,407	5,00,577	33,372	...	33,372
28	...	...	...	833	...	2,04,819	13,655	84	13,739
29	4,58,50,291	3,45,94,528	3,41,70,259	14,30,46,220	21,68,367	47,93,39,454	31,955,964	450,380	32,406,344
30	..	80,524	...	31,87,681	5,619	1,00,42,103	669,473	...	669,473
31	5,09,407	13,20,263	5,68,165	44,97,849	...	88,72,672	591,511	...	591,511
32	...	...	...	...	...	30,35,88,929	20,239,262	...	20,239,262
33	39,48,062	*—3,35,06,897*	1,85,16,947	*—2,78,30,895*	*—66,435*	52,89,456	352,630	...	352,630
34	*—1,98,695*	8,157	*—58,761*	6,53,462	...	56,24,219	374,948	...	374,948
35	...	...	...	...	...	1,01,20,315	674,688	...	674,688
36	17,17,835	74,46,443	*—85,10,339*	2,32,34,384	*—5,34,054*	3,36,68,391	2,244,559	...	2,244,559
37	...	...	...	...	...	1,49,55,758	997,050	...	997,050
38	3,73,579	3,32,974	46,576	*—2,42,973*	...	9,35,323	62,355	...	62,355
39	...	*—54*	21,265	40,61,577	...	56,52,100	376,807	...	376,807
40	3,15,15,426	5,43,84,317	1,70,62,411	3,00,82,087	...	17,93,35,744	11,955,716	...	11,955,716
41	276	2,604	10,11,518	2,29,60,666	...	5,82,50,394	3,883,360	2,278,052	6,161,412
42	3,73,56,483	2,80,67,544	2,80,89,617	5,29,18,308	*—6,00,489*	61,74,20,629	41,161,375	2,278,052	43,439,427
43	...	...	4,12,01,754	8,55,72,495	...	27,69,15,309	18,461,021	...	18,461,021
44	15,83,19,867	13,79,17,369	21,36,36,375	43,35,57,688	59,84,686	2,35,66,58,182	157,110,545	29,376,495	186,487,040
45	1,81,02,122	1,25,23,936	3,23,97,254	2,72,27,411	82,64,545	18,12,36,240	12,082,416	5,767,787	17,850,203
46	17,64,21,989	15,04,41,305	24,60,33,629	46,07,85,099	1,42,49,231	2,53,78,94,422	169,192,961	35,144,282	204,337,243

(a) From 1st October 1902.

No. 99.—ACCOUNT of APPROPRIATION for REDUCTION or AVOIDANCE of DEBT, for the Year ended 31st March 1903.

	India, General.	Converted into £ at R15=£1
	R	£
Appropriation for Reduction or Avoidance of Debt	84,70,500	564,700

No. 100.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1903.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Berar. (b)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—												
Civil Advances	5,49,87,900	3,47,659	8,23,116	67,161	3,86,224	8,52,132	4,00,931	51,884	4,41,636	3,73,30,984	84,834	9,57,74,461
Advances for Rest Camps	...	...	...	...	...	6,503	8,261	2,554	714	...	...	18,032
Special Advances	7,54,173	...	...	...	15,69,688	3,453	11,681	8,519	28,064	30,00,000	...	53,75,578
Forest Advances	4,50,979	9,66,488	13,88,279	2,03,359	3,31,820	5,74,687	6,39,288	32,259	12,85,963	10,18,328	81,179	69,72,629
Revenue Advances—												
Advances for Survey Operations	...	...	...	32,058	...	58	...	...	5,39,408	51,400	...	6,22,924
Salt and Excise Advances	...	225	...	...	...	...	...	...	8,096	12,462	...	20,783
Opium Advances	...	...	...	...	43,849	...	...	...	...	...	...	43,849
Stock Account—Opium	4,588	...	...	...	...	...	...	...	5,25,161	4,48,199	...	9,77,948
Advances Recoverable, Post Office	1,95,363	...	...	...	...	...	...	...	...	...	...	1,95,363
Advances Recoverable, Marine	12,40,210	...	...	...	...	...	...	...	...	...	...	12,40,210
Advances Recoverable, Military	(a)8,53,813	...	...	...	...	...	...	...	...	49 231	...	9,03,044
Advances Recoverable, P. W. D.—												
Irrigation	...	367	...	...	36,092	...	1,25,210	1,341	...	..	...	1,63,010
Other Public Works	...	...	...	...	1,501	...	...	...	...	...	...	1,501
PERMANENT ADVANCES—												
Permanent Advances, Civil	13,520	4,001	595	960	1,410	5,118	12,152	1,019	2,091	1,78,074	...	2,18,940
Post Office Permanent Advances	760	...	...	...	...	...	...	...	...	...	...	760
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	4,46,791	...	...	...	...	...	...	...	...	...	...	4,46,791
Ditto ditto, Mauritius	3,04,076	...	...	...	...	...	...	...	...	...	...	3,04,076
Ditto ditto, Straits Settlements	2,63,396	...	...	...	...	...	...	...	...	...	...	2,63,396
Ditto ditto, Hong-kong	24,361	...	...	...	...	...	...	...	...	...	...	24,361
Ditto ditto, Malay State	93	...	...	...	...	...	...	...	...	...	...	93

Berar Suspense Account . .	45,63,734	...	...	...	...	...	...	...	...	...	...	45,63,734
Somali Coast Protectorate . .	...	...	...	...	...	...	...	...	...	100	...	100
Uganda Protectorate . . .	...	...	...	...	...	...	...	...	...	122	...	122
Zanzibar Protectorate . . .	...	...	...	...	...	...	...	...	...	189	...	189
British African Protectorate . .	1,015	...	...	...	...	...	...	...	...	...	...	1,015
Account Current with Native States—												
Civil	5,82,261	...	...	3,50,115	1,83,958	152	43,29,623	...	15,96,931	1,63,400	...	72,06,440
Post Office	1,04,37,765	...	...	...	...	...	...	...	...	...	...	1,04,37,765
COINAGE ACCOUNTS—												
Mint Certificates	28,87,564	...	...	...	...	...	...	...	...	6,82,95,378	...	7,11,82,942
Bullion Advances for Coinage . .	...	...	...	...	...	...	...	...		7,58,547	...	7,58,547
Small Coin Depôt Balances . .	6,13,800	...	1,26,620	...	...	...	1,23,170	...	...	...	...	8,63,590
Copper Coinage Account . .	37,928	...	...	...	...	...	...	...	...	42,174	...	80,102
TOTAL INDIA . R	7,86,64,090	13,18,740	23,38,610	6,53,653	25,54,542	14,42,103	56,50,316	97,576	44,28,064	11,13,48,588	1,66,013	20,86,62,295
Total Receipts in India converted into £ at R15 = £1 . £												13,910,820

ENGLAND—

Repayment of Advances—

	£
Repayment by the Imperial Government of Expenditure in England in connection with the despatch of Troops to South Africa . . .	14,977
Repayment by the Imperial Government of Expenditure brought to account in England during 1901-02 and 1902-03 in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Princes, Delegates, and Troops	53,168
TOTAL ENGLAND . £	68,145
TOTAL . £	13,978,965

(a) Bengal Command. (b) From 1st October 1902.

No. 100.—ACCOUNT of Repayment of Advances and Advances Repayable for the Year ended 31st March 1903—*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—												
Civil Advances	5,49,68,795	2,56,572	9,98,804	64,598	3,03,244	8,63,850	4,46,312	53,667	4,56,403	3,73,57,581	65,509	9,58,35,335
Advances for Rest Camps	...	...	...	...	...	6,416	8,817	800	450	...	...	16,483
Special Advances	7,53,782	...	...	...	18,05,972	241	27,214	...	27,306	31,50,000	...	57,64,515
Forest Advances	4,43,353	9,71,277	14,21,124	2,01,755	3,32,992	5,82,889	6,29,744	35,104	12,86,060	10,33,152	78,417	70,15,867
Revenue Advances—												
Advances for Survey Operations	...	...	...	527	...	500	...	...	4,46,037	25,527	...	4,72,591
Salt and Excise Advances	...	200	...	...	...	...	...	...	9,886	2,205	...	12,291
Opium Advances	...	...	...	...	1,16,950	...	...	...	...	...	...	1,16,950
Stock Account—Opium	2,609	...	...	...	...	...	...	...	4,91,989	4,45,065	...	9,39,663
Advances Recoverable, Post Office	2,12,227	...	...	...	...	...	...	...	...	...	...	2,12,227
Advances Recoverable, Marine	14,71,643	...	...	...	...	...	...	...	...	...	...	14,71,643
Advances Recoverable, Military	(b) 1,09,906	...	...	...	...	...	...	...	56,341	...	...	1,66,247
Advances Recoverable, P. W. D—												
Irrigation	...	5,360	...	...	...	...	3,25,728	1,667	...	...	...	3,32,755
Other Public Works	...	...	...	...	1,395	...	...	...	...	...	...	1,395
PERMANENT ADVANCES—												
Permanent Advances, Civil	12,375	27,009	2,025	1,275	3,570	6,325	13,400	550	7,020	1,06,185	917	1,80,651
Ditto ditto, Post Office	26,318	...	...	...	...	...	...	...	...	...	...	26,318
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Government, Ceylon	4,07,738	...	...	...	...	...	...	...	...	...	...	4,07,738
Ditto ditto, Mauritius	1,80,471	...	...	...	...	...	...	...	...	...	...	1,80,471
Ditto ditto, Straits Settlements	1,01,676	...	...	...	...	...	...	...	...	...	...	1,01,676
Ditto ditto, Hong Kong	24,423	...	...	...	...	...	...	...	...	...	...	24,423
Ditto ditto, Malay State	10,635	...	...	...	...	...	...	...	...	...	...	10,635
Berar Suspense Account	45,48,801	...	...	...	...	...	...	...	...	...	...	45,48,801
Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	1,600	...	1,600
British African Protectorate	9	...	...	...	...	...	...	...	...	...	...	9
Account Current with Native States—												
Civil	3,94,529	...	...	3,63,654	90,425	570	43,41,815	...	13,59,184	1,65,944	...	67,16,121
Post Office	1,04,59,783	...	...	...	...	...	...	...	...	...	...	1,04,59,783
COINAGE ACCOUNTS—												
Mint Certificates	28,87,564	...	...	...	...	...	...	...	...	6,90,68,073	...	7,19,55,637
Bullion Advances for coinage	24,73,311	...	...	...	...	...	...	...	...	...	...	24,73,311
Small Coin Depôt Balances	...	...	...	52,160	...	72,360	...	...	1,799	68,216	...	1,94,535
TOTAL INDIA . R	7,94,89 948	12,60,418	24,21,953	6,83,969	26,54,548	15,33,151	57,93,030	91,788	41,42,475	11,14,23,548	1,44,843	20,96,39,671
Total Disbursements in India converted into £ at R15=£1 . £												13,975,978

IN ENGLAND:

Advances Repayable—

Expenditure in England incurred in England in connection with the China Expeditionary Force, recoverable from the Imperial Government	25,369	
Expenditure in England in connection with the despatch of troops to South Africa, recoverable from the Imperial Government	14,977	
Expenditure brought to account in England in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Princes, Delegates and Troops recoverable from the Imperial Government	(c) 53,106	
Expenditure incurred in England in connection with Somaliland Expedition	759	94,211
TOTAL		14,070 189

(a) From 1st October 1902.
(b) Punjab Command.

(c) Entertainment of Indian Princes and Delegates 32,245
Entertainment of Indian Troops and Volunteers 13,981
State Reception at the India Office 6,880
53,106

No. 101.—SUSPENSE ACCOUNTS for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (b)	TOTAL.
Receipts—	R	R	R	R	R	R	R	R	R	R	R	R
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	11	325	93	49,433	116	183	2,241	2,500	...	...	54,902
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	96,451	...	57,983	1,114	...	...	...	18,570	...	1,74,118
Departmental Cheques	...	...	...	...	...	...	...	...	...	14,209	...	14,209
Bills of Exchange Receivable	23,440	...	...	...	...	...	...	...	...	...	...	23,440
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	16,75,646	23,275	67,662	...	...	10,872	...	9,962	...	22,74,860	12	40,62,289
Post Office	5,21,413	...	...	...	...	...	...	...	...	...	...	5,21,413
Military	(a) 1,69,257	...	...	...	...	...	...	...	...	41,077	...	2,10,334
Marine	12,237	...	...	...	...	...	...	...	...	...	...	12,237
Public Works Cash Balances—												
Irrigation	3,946	...	13,096	...	12,229	395	4,211	...	...	4,522	...	38,399
Railway Revenue	4,32,079	207,906	96,600	22,088	2,99,258	133,770	6,43,581	...	1,39,995	6,11,303	...	25,86,580
Railway Capital	...	30,705	44,672	10,372	30,388	...	621	...	...	...	...	76,758
Other Public Works	28,955	...	...	...	...	1,141	..	...	...	1,24,510	...	1,54,606
Total Receipts in India . R	28,66,973	261,897	278,806	32,553	4,49,291	1,47,408	6,48,596	12,203	1,42,495	30,89,051	12	79,29,285
TOTAL RECEIPTS IN INDIA CONVERTED INTO £ AT R15=£1 . £												5,28,619
Disbursements—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	25,984	...	...	...	...	...	...	...	...	5,263	...	31,247
Capitalised Outstandings	...	...	...	...	36,643	...	...	...	...	5,693	...	42,336
English Stores Suspense Account	...	...	...	...	1,867	...	...		63	...	...	1,930
CHEQUES AND BILLS—												
Pre-audit Cheques	...	7,752	...	...	...	...	28,208	...	37,474	...	...	73,434
Cheques issued, Local Fund	...	...	...	...	...	...	...	...	...	27,515	...	27,515
Departmental Cheques	...	...	...	...	2,577	...	...	...	...	...	...	2,577
Bills payable	16,453	...	...	...	...	...	...	...	...	...	...	16,453
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	70	34,930	...	39,886	...	83,260	...	...	1,58,146
Telegraph	22,236	...	...	...	...	...	...	...	...	...	...	22,236
Military	...	...	...	...	...	...	...	...	11,207	...	...	11,207
Public Works Cash Balances—												
Irrigation	...	33,891	...	...	...	...	...	560	...	...	...	34,451
Railway Capital	13,821	...	...	...	...	2,775	...	...	1,788	2,708	...	21,092
Other Public Works	...	2,705	5,073	9,840	2,520	...	15,925	...	13,483	...	8,407	57,953
Total Disbursements in India . R	78,494	44,348	5,073	9,910	78,537	2,775	84,019	560	1,47,275	41,179	8,407	5,00,577
TOTAL DISBURSEMENTS IN INDIA CONVERTED INTO £ AT R15=£1 . £												33,372

(a) Bengal Command 99,998
Punjab 69,259
1,69,257

(b) From 1st October 1902.

No. 102.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1903.

		Page.	Sterling Amount.	Amount of Exchange. (a)	Amount of Exchange. (a)
			£	R	R
Exchange brought to account—					
On Expenditure in England		11	18,361,821		31,702
„ Revenue in England		7	694,805		1,200
„ Net Expenditure in England charged to Revenue		...	17,667,016		30,502
„ Expenditure in England not charged to Revenue		11	1,536,023		2,652
			19 203,039		33,154
Exchange on Remittances Credited as Revenue		119	...		4,43,066
					4,76,220
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	18,499,947	286		31,940	
On Railway Companies—Capital Account	133,993	119		4,64,745	
	18,633,940			4,96,685	
Remittance Account—					
Postal and Money Order Transactions	37,302	119		...	
East Indian Railway Advances	686,649	„		7,965	
Rajputana-Malwa Railway Advances	181,654	„		2,952	
South Indian Railway Advances	124,301	„		1,863	
Bengal and North-Western Railway Advances	107,674	„		1,261	
Great Indian Peninsula Railway Advances	355,379	„		3,812	
Family and Miscellaneous Remittances made by means of Rolls, etc.	42,508	„		139	
Other Transactions	1,538,575	„		20,855	
	1,376,406		20,010,346	19,071	4,77,614
Exchange involved in Remittances from India in excess of that brought to account during the year			807,307	Whereon Exchange at average rate is	1,394
		Converted into £ at R 15=£ 1		£	93

(a) Exchange means the difference between the equivalent at 16*d*. the rupee and at the average rate of the year or at contract and fixed rates.

No. 103.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL, INDIA.
Receipts.	R	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS—												
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi	2,50,282	...	...	...	...	...	...	...	...	...	...	2,50,282
Mysore Railway Debenture Sinking Fund	2,03,700	...	...	...	...	...	...	...	...	...	...	2,03,700
Government Account	39,573	...	...	...	...	...	...	...	...	...	8,47,569	8,87,142
London Bills payable, Exchange	2,213	...	...	...	...	...	...	...	1,732	...	...	3,945
Total Receipts in India . R	4,95,768	.	...	...	...	...	...	...	1,732	...	8,47,569	13,45,069
Total Receipts in India converted into £ at R15=£1 . £												89,671
Disbursements.												
MISCELLANEOUS—												
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi.	282	...	...	...	...	...	...	...	...	...	...	282
Mysore Railway Debenture Sinking Fund	2,03,704	...	...	...	...	...	...	...	...	...	...	2,03,704
London Bills Payable, Exchange	...	...	...	...	...	...	...	...	...	833	...	833
Total Disbursements in India . R	2,03,986	...	...	...	...	...	...	...	...	833	...	2,04,819
Total Disbursements in India converted into £ at R 15=£ 1 . £												13,655
ENGLAND:												
Miscellaneous Deposits—												
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto												84
TOTAL DISBURSEMENTS . £												13,739

(a) From 1st October 1902.

No. 104.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1903.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Receipts													
MONEY ORDERS	30,39,98,591	...	30,39,98,591	...	...	...	...	...	...	...	...	...	30,39,98,591
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts between Civil and Civil .	17,56,34,551	17,52,02,787	*—1,29,49,975*	10 99,742	15,43,266	13,02,609	2,16,16,246	*—1,11,14,681*	1,05,85,210	*—19,70,327*	*—1,12,28,568*	15,50,242	4,31,764
Account Current between Military and Military	1,19,57,658	1,19,17,686	*—20,59,053*	...	...	...	...	...	...	*—23,55,801*	44,54,826	...	39,972
Account Current between Public Works and Telegraph, Public Works Accounts . . .	20,17,560	3,27,933	3,33,148	1,47,891	1,11,622	47,450	1,73,071	1,26,327	3,53,478	58,276	3,38,364	...	16,89,627
Account Current between Post Office and Telegraph, Post Office Accounts	24,89,956	8,98,839	15,91,117	...	...	...	...	...	...	...	...	...	15,91,117
Transfers between Public Works Officers	32,60,62,466	32,60,62,466	1,11,70,410	*—157*	6,586	16,10,299	*—1,07,95,092*	*—60,510*	*—87,68,559*	*—22,49,836*	90,53,882	32,977	...
Transfers between Indian and Indo-European Telegraph . . .	18,34,594	18,34,594	...	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	2,02,356	1,23,002	79,354	...	...	...	...	...	...	...	...	...	79,354
Account between Guaranteed Railways and Public Works, Guaranteed Railway Accounts . .	1,09,50,768	86,86,111	22,64,657	...	...	...	...	...	...	...	...	...	22,64,657
TOTAL .	53,11,49,909	52,50,53,418	4,29,658	12,47,476	16,61,474	29,60,358	1,09,94,225	*—1,10,48,864*	21,68,129	*—65,17,688*	26,18,504	15,83,219	60,96,491
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—													
Accounts Current between Civil and Post Office, Civil Accounts . .	15,04,51,809	14,03,31,967	1,15,60,560	46,83,785	1,96,06,995	49,88,029	22,24,224	*—1,32,25,198*	*—86,98,243*	*—48,10,233*	*—62,10,077*	...	1,01,19,842
Accounts Current between Civil and Public Works, Civil Accounts .	32,48,36,585	29,23,77,594	4,52,91,843	*—69,96,430*	*—1,14,19,070*	*—59,16,541*	*—1,07,89,118*	15,70,575	69,89,858	*—87,62,198*	2,29,64,427	*—4,74,355*	3,24,58,991
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	3,82,49,692	2,32,93,934	*—4,50,640*	...	...	...	...	...	...	60,97,567	93,08,831	...	1,49,55,758
TOTAL .	51,35,38,086	45,60,03,495	5,64,01,763	*—23,12,645*	81,87,925	*—9,28,512*	*—85,64,894*	*—1,16,54,623*	*—17,08,385*	*—74,74,864*	2,60,63,181	*—4,74,355*	5,75,34,591
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH MARINE, AND MILITARY—													
Accounts Current between Civil and Telegraph, Telegraph Accounts .	90,40,372	81,42,453	8,97,919	...	...	...	...	...	...	...	...	...	8,97,919
Accounts Current between Civil and Marine, Marine Accounts . .	66,03,364	9,15,075	56,88,289	...	...	...	...	...	...	...	...	...	56,88,289
Accounts Current between Civil and Military, Military Accounts. .	18,93,79,990	1,00,44,246	10,58,67,841	...	...	...	...	...	...	3,27,56,886	4,07,11,017	...	17,93,35,744
	20,50,23,726	1,91,01,774	11,24,54,049	...	...	...	...	...	...	3,27,56,886	4,07,11,017	...	18,59,21,952
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . .	3,76,04,312	...	1,91,36,084	5,491	3,85,887	16,470	20,94,628	89,554	1,31,544	27,46,561	1,29,98,093	...	3,76,04,312

Disbursements.													
MONEY ORDERS . . .	...	30,35,88,929	30,35,88,929	...	...	...	...	...	...	...	...	...	30,35,88,929
OTHER LOCAL REMITTANCES . .	2,00,88,17,376	2,01,41,06,832	*—14,29,37,908*	20,03,412	4,34,53,976	62,85,041	13,54,24,153	39,48,062	*—3,35,06,897*	1,85,16,947	*—2,78,30,895*	*—66,435*	52,89,456
OTHER DEPARTMENTAL ACCOUNTS—													
Account Current between Public Works and Telegraph, Telegraph Accounts	3,27,906	20,17,533	16,89,627	...	...	...	...	...	...	...	...	...	16,89,627
Account Current between Post Office and Telegraph, Telegraph Accounts	8,99,018	24,89,599	15,90,581	...	...	...	...	...	...	...	...	...	15,90,581
Account between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts . . .	1,23,002	2,02,356	79,354	...	...	...	...	...	...	...	...	...	79,354
Account between Guaranteed Railways and Public Works, Public Works Accounts . . .	88,79,609	1,11,44,266	25,43,511	*—2,57,886*	*—3,073*	13	*—4,22,071*	*—1,98,695*	8,157	*—58,761*	6,53,462	...	22,64,657
TOTAL .	1,02,29,535	1,58,53,754	59,03,073	*—2,57,886*	*—3,073*	13	*—4,22,071*	*—1,98,695*	8,157	*—58,761*	6,53,462	...	56,24,219
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—													
Accounts Current between Civil and Post Office, Post Office Accounts.	14,14,74,837	15,15,95,152	1,01,20,315	...	...	...	...	...	...	...	...	...	1,01,20,315
Accounts Current between Civil and Public Works, Public Works Accounts	36,66,55,517	40,03,23,908	4,52,68,776	*—71,14,604*	*—1,09,49,883*	*—59,55,228*	*—1,09,34,939*	17,17,835	74,46,443	*—85,10,339*	2,32,34,384	*—5,34,054*	3,36,68,391
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts . .	2,32,91,660	3,82,47,418	1,49,55,758	...	...	...	...	...	...	...	...	...	1,49,55,758
TOTAL .	53,14,22,014	59,01,66,478	7,03,44,849	*—71,14,604*	*—1,09,49,883*	*—59,55,228*	*—1,09,34,939*	17,17,835	74,46,443	*—85,10,339*	2,32,34,384	*—5,34,054*	5,87,44,464
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH MARINE, AND MILITARY—													
Accounts Current between Civil and Telegraph, Civil Accounts . .	81,23,524	90,58,847	16,62,781	99,750	1,08,067	1,58,849	*—16,04,280*	3,73,579	3,32,974	46,576	*—2,42,973*	...	9,35,323
Accounts Current between Civil and Marine, Civil Accounts . . .	9,19,971	65,72,071	1,64,734	...	48,909	*—12,583*	13,68,262	...	*—54*	21,265	40,61,577	...	56,52,100
Accounts Current between Civil and Military, Civil Accounts . .	1,06,64,359	19,00,00,103	3,15,38,753	34,10,353	66,55,057	11,19,449	35,67,891	3,15,15,426	5,43,84,317	1,70,62,411	3,00,82,087	...	17,93,35,744
TOTAL .	1,97,07,854	20,56,31,021	3,33,66,258	35,10,103	68,12,033	12,65,715	33,31,873	3,18,89,005	5,47,17,237	1,71,30,252	3,39,00,691	...	18,59,23,167
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . .	...	5,82,50,394	3,42,15,526	...	42,624	...	17,180	276	2,604	10,11,518	2,29,60,666	...	5,82,50,394

(a) From 1st October 1902.

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1903.

Abstract.

	Net Receipts + Payments—
	R
INDIA, GENERAL	+14,29 37,089
CENTRAL PROVINCES	—20.03,12
BURMA	—4,34,53976
ASSAM	—62,85,041
BENGAL	—13,54,24,153
UNITED PROVINCES OF AGRA AND OUDH	—39,48,062
PUNJAB	+1,79,78,889
NORTH WEST FRONTIER PROVINCE	+1,55,28,008
MADRAS	—1,85,16,947
BOMBAY	+2,78,30,895
BERAR	+66,435
TOTAL	—52,89,456

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1903—*continued.*

Details.	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	14,85,54,099	14,85,54,099	...	63,13,440	63,13,440	...	2,98,09,669	2,98,09,669	...
Forest Remittances	6,49,795	5,96,431	+53 364	24,20,498	24,19,841	+657	91,95,787	92,64,515	—68,728
Post Office Remittances—									
Transfers between Postal Officers	80,32,115	80,11,429	+20,686	...	...	...	...	...	...
Treasury Suspense Account	26,45,39 575	26,45,36,785	+2,790	...	..	...	...	...	...
Mint Remittances	7,99,99,119	8,01,52,204	—1 53 085	...	...	...	...	...	...
Small Coin Depôt Remittances	30,51,421	30,46,321	+5,100	...	...	...	6,65,070	7,52,120	—87,050
Bengal Remittances	6,16,59,938	6,16,59,938	...	...	...	...	...	...	...
Miscellaneous Remittances	8,75,300	8,73,050	+2,250	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	2,93,489	2,90,787	+2,702	2,65,000	2,65,000	...	42,65,561	43,24,561	—59,000
Foreign Supply Bills	64,18,535	64,69,833	—51,298	11,00,500	10,50,000	+50,500	1,98,654	1,98,654	...
Remittance Transfer Receipts since April 1873	8,36,934	8,70,850	—33,916	4,63,110	4,67,950	—4,840	27,46,861	27,47,468	—607
Foreign Remittance Transfer Receipts	67,08,087	67,19,488	—11,401	3,68,557	3,72,080	—3,523	5,88,954	5,78,504	+10,450
Emigrants' Remittance Receipts	1,46,517	1,31,558	+14,959	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	24,37,29,437	9,73,43,761	+14,63,85,676	13,30,284	33,00,041	—19,69,757	7,02,220	4,39,48,385	—4,32,46,165
Central Adjusting Account	1,18,41,832	1,51,41,751	—32,99,919	1,571	78,020	—76,449	1,10,537	1,13,413	—2,876
TOTAL	83,73,36,193	69,43,98,285	+14,29,37,908	1,22,62,960	1,42,66,372	—20,03,412	4,82,83,313	9,17,37,289	—4,34,53 976

No. 105.—Other Local Remittances during the Year ended 31st March 1903—*continued.*

Details—*continued.*	Assam.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—*continued.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	1,04,69,955	1,04,69,955	...	9,40,75,674	9,40,75,674	...	12,14,96,486	12,14,96,486	...	9,89,8 4,28	9,89,84,280	...
Opium Remittances	...	...	...	75,41,981	75,41,981	...	...	...	...	...	...	...
Salt Remittances	...	...	...	14,186	...	+14,186	...	...	...	...	...	...
Customs Remittances	...	...	...	4,19,13,527	4,19,13,527	...	...	...	...	...	...	...
Forest Remittances	8,32,375	8,34,605	*—2,230*	18,74,834	18,25,601	+49,233	27,70,564	27,14,843	+55,721	20,55,660	20,69,546	*—13,886*
Small Coin Depôt Remittances	3,45,840	3,45,840	...	...	...	...	4,65,540	4,65,540	...	...	...	...
Judicial Remittances	...	...	...	11,154	11,154	...	...	...	...	...	...	...
Miscellaneous Remittances	...	...	...	18,607	22,508	*—3,901*	8,95,188	9,00,919	*—5,731*	9,000	9,000	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	2,98,391	1,58,62,339	*—1,55,63,948*
REMITTANCES BY BILLS—												
Supply Bills since April 1873	3,87,953	3,96,928	*—8,975*	1,26,71,882	1,25,99,932	+71,950	33,29,310	34,12,518	*—83,199*	28,43,704	28,44,268	*—564*
Foreign Supply Bills	22,95,905	22,75,705	+20,200	56,710	62,195	*—5,485*	13,28,528	14,02,444	*—73,916*	5,90,635	5,88,591	+2,044
Remittance Transfer Receipts since April 1873	1,16,632	1,24,646	*—8,014*	52,20,557	52,68,688	*—48,131*	45,91,238	45,66,664	+24,574	46,05,479	46,62,570	*—57,091*
Foreign Remittance Transfer Receipts	44,048	45,144	*—1,096*	2,69,144	2,51,485	+17,659	36,95,669	37,66,383	*—70,714*	35,00,021	33,02,765	+1,97,256
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	4,83,000	67,58,910	*—62,75,910*	1,44,55,009	15,00,52,034	*—13,55,97,025*	1,79,93,522	2,16,76,281	*—36,82,759*	3,58,86,205	20,33,833	+3,38,52,372
Central Adjusting Account	19,615	28,631	*—9,016*	1,95,468	1,18,107	+77,361	9,474	1,21,512	*—1,12,038*	52,955	4,90,249	*—4,37,294*
TOTAL	1,49,95,323	2,12,80,364	*—62,85,041*	17,83,18,733	31,37,42,886	*—13,54,24,153*	15,65,75,528	16,05,23,590	*—39,48,062*	14,88,26,330	13,08,47,441	+1,79,78,889

No. 105.—Other Local Remittances during the Year ended 31st March 1903—*continued.*

Details—*continued.*	North-West Frontier Province.			Madras.			Bombay.			Berar. (a)		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
REMITTANCES BETWEEN DISTRICTS—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	1,56,17,275	1,56,17,275	...	16,54,67,448	16,54,67,448	...	17,34,38,939	17,34,38,939	...	74,83,371	74,83,371	...
Salt Remittances	...	...	...	2,58,68,216	2,58,67,653	+563	...	...	...	...	...	...
Customs Remittances	...	...	...	34,96,330	34,96,330	...	...	...	...	...	...	...
Forest Remittances	81,336	80,877	+459	43,09,763	43,18,168	*—8,405*	20,01,105	20,01,105	...	2,60,984	2,61,320	*—336*
Mint Remittances	...	...	...	...	...	...	7,41,65,999	7,83,38,904	*—41,72,905*	...	...	...
Small Coin Depôt Remittances	...	...	...	...	...	...	17,81,491	17,81,491	...	...	...	...
Miscellaneous Remittances	...	...	...	11,68,810	17,29,693	*—5,60,883*	9,812	7,299	+2,513	86,488	1,05,347	*—18,859*
North-West Frontier Suspense Account	1,58,58,162	2,94,214	+1,55,63,948	...	...	...	...	...	...	...	...	...
Military Remittances, Hyderabad Contingent	...	...	...	...	...	...	...	...	...	7,67,384	5,99,164	+1,68,220
REMITTANCES BY BILLS—												
Supply Bills since April 1873	6,88,792	6,77,180	+11,612	53,99,691	53,77,599	+22,092	1,27,35,992	1,26,78,371	+57,621	17,94,293	18,79,293	*—85,000*
Foreign Supply Bills	67,700	65,600	+2,100	18,58,500	18,57,300	+1,200	1,08,76,496	1,09,34,292	*—57,796*	...	...	...
Remittance Transfer Receipts since April 1873	11,36,601	11,84,840	*—48,239*	23,86,283	24,28,917	*—42,634*	42,23,090	44,20,121	*—1,97,031*	46,408	44,232	+2,176
Foreign Remittance Transfer Receipts	1,44,411	1,42,937	+1,474	11,30,405	11,94,674	*—64,269*	78,22,217	78,81,882	*—59,665*	...	...	...
Emigrants' Remittance Receipts	...	...	...	23,966	23,374	+592	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	...	...	...	2,03,12,325	3,84,46,326	*—1,81,34,001*	4,38,55,854	1,51,88,285	+2,86,67,569	...	...	...
Central Adjusting Account	171	3,517	*—3,346*	9,27,529	6,58,731	+2,68,798	49,25,125	13,34,536	+35,90,589	234	...	+234
TOTAL	3,35,94,448	1,80,66,440	+1,55,28,008	23,23,49,266	25,08,66,213	*—1,85,16,947*	33,58,36,120	30,80,05,225	+2,78,30,895	1,04,39,162	1,03,72,727	+66,435

(a) From 1st October 1902.

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1903.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—	R	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT BETWEEN—													
India and Central Provinces—													
India Accounts	4,19,414	16,34,256	—12,14,842	...	...	...	...	...	...	...	...	...	+58
Central Provinces Accounts	16,33,559	4,18,659	...	+12,14,900	...	...	...	...	...	...	...	...	
India and Burma—													
India Accounts	11,46,485	24,11,096	—12,64,611	...	...	...	...	...	...	...	...	...	+9,586
Burma Accounts	24,12,420	11,38,223	.	...	+12,74,197	...	...	...	...	...	...	...	
India and Assam—													
India Accounts	1,06,100	38,49,519	—37,43,419	...	...	...	...	...	...	...	...	...	—1,077
Assam Accounts	38,47 092	1,04,750	...	...	...	+37,42,342	...	...	...	...	...	...	
India and Bengal—													
India Accounts	74,71,187	64,73,132	+9,98,055	...	...	...	...	...	...	...	...	...	—3,527
Bengal Accounts	64,69,170	74,7[illegible],752	...	...	...	...	—10,01,582	...	...	...	...	...	
India and United Provinces of Agra & Oudh—													
India Accounts	84,93,314	1,29,50,129	—44,56,815	...	...	...	...	...	...	...	...	...	+2,089
U. P. of Agra & Oudh Accounts	1,29,52,789	84,93,885	...	...	...	...	...	+44,58,904	...	...	...	...	
India and Punjab—													
India Accounts	96,07,675	1,33,72,237	—37,64,562	...	...	...	...	...	...	...	...	...	—5,082
Punjab Accounts	1,33,74,495	96,15,015	...	...	...	...	...	...	+37,59,480	...	...	...	
India and Madras—													
India Accounts	54,03,415	39,54,040	+14,49,375	...	...	...	...	...	...	...	...	...	+4,416
Madras Accounts	40,27,355	54,72,314	...	...	...	...	...	...	...	—14,44,959	...	...	
India and Bombay—													
India Accounts	1,74,00,314	1,68,06,466	+5,93,848	...	...	...	...	...	...	...	...	...	+11,337
Bombay Accounts	1,67,99,484	1,73,81,995	...	...	...	...	...	...	...	...	—5,82,511	...	
India and Berar—													
India Accounts	68,92,110	84,39,114	—15,47,004	...	...	...	...	...	...	...	...	...	+3,238
Berar Accounts	75,99,091	60,48,849	...	...	...	...	...	...	...	...	...	+15,50,242	
Central Provinces and Burma—													
Central Provinces Accounts	1,291	2,056	...	—765	...	...	...	...	...	...	...	...	+1
Burma Accounts	2,037	1,271	...	...	+766	...	...	...	...	...	...	...	
Central Provinces and Assam—													
Central Provinces Accounts	2	1,564	...	—1,562	...	...	...	...	...	...	...	...	...
Assam Accounts	1,564	2	...	...	...	+1,562	...	...	...	...	...	...	
Central Provinces and Bengal—													
Central Provinces Accounts	40,194	13,30,204	...	—12,90,010	...	...	...	...	...	...	...	...	+6
Bengal Accounts	13,31,185	41,169	...	...	...	...	+12,90,016	...	...	...	...	...	

Central Provinces and United Provinces of Agra & Oudh—														
Central Provinces Accounts	2,12,285	64,250	...	+1,48,035	...	...	...	...	...	...	...	...	}	—1
U. P. of Agra & Oudh Accounts	64,250	2,12,286	...	...	...	...	...	—1,48,036	...	...	...	...		
Central Provinces and Punjab—														
Central Provinces Accounts	1,00,309	16,624	...	+83,685	...	...	...	...	...	...	...	...	}	...
Punjab Accounts	16,624	1,00,309	...	...	...	...	...	...	—83,685	...	...	...		
Central Provinces and Madras—														
Central Provinces Accounts	31,802	23,152	...	+8,650	...	...	...	...	...	...	...	...	}	—735
Madras Accounts	24,647	34,032	...	...	...	...	...	...	...	—9,385	...	...		
Central Provinces and Bombay—														
Central Provinces Accounts	9,65,918	29,109	...	+9,36,809	...	...	...	...	...	...	...	...	}	—1
Bombay Accounts	32,074	9,68,884	...	...	...	...	...	...	...	...	—9,36,810	...		
Burma and Assam—														
Burma Accounts	1,106	2,513	...	...	—1,407	...	...	...	...	...	...	...	}	...
Assam Accounts	2,513	1,106	...	...	...	+1,407	...	...	...	...	...	...		
Burma and Bengal—														
Burma Accounts	1,57,551	1,51,917	...	...	+5,634	...	...	...	...	...	...	...	}	+155
Bengal Accounts	1,52,009	1,57,488	...	...	...	...	—5,479	...	...	...	...	...		
Burma and United Provinces of Agra & Oudh—														
Burma Accounts	1,24,650	33,082	...	...	+91,568	...	...	...	...	...	...	...	}	—4
U. P. of Agra & Oudh Accounts	33,151	1,24,723	...	...	...	...	...	—91,572	...	...	...	...		
Burma and Punjab—														
Burma Accounts	1,17,968	14,775	...	...	+1,03,193	...	...	...	...	...	...	...	}	...
Punjab Accounts	15,200	1,18,393	...	...	...	...	...	...	—1,03,193	...	...	...		
Burma and Madras—														
Burma Accounts	1,41,780	2,53,311	...	...	—1,11,531	...	...	...	...	...	...	...	}	+378
Madras Accounts	2,53,312	1,41,403	...	...	...	...	...	...	...	+1,11,909	...	...		
Burma and Bombay—														
Burma Accounts	3,89,000	2,08,154	...	...	+1,80,846	...	...	...	...	...	...	...	}	—13
Bombay Accounts	2,09,196	3,90,055	...	...	...	...	...	...	...	...	—1,80,859	...		
Assam and Bengal—														
Assam Accounts	1,91,815	27,99,812	...	...	...	—26,07,997	...	...	...	...	...	...	}	—172
Bengal Accounts	28,07,667	1,99,842	...	...	...	...	+26,07,825	...	...	...	...	...		
Assam and United Provinces of Agra & Oudh—														
Assam Accounts	97,805	5,322	...	...	...	+92,483	...	...	...	...	...	...	}	...
U. P. of Agra & Oudh Accounts	5,318	97,801	...	...	...	...	...	—92,483	...	...	...	...		
Assam and Punjab—														
Assam Accounts	44,241	3,560	...	...	...	+40,681	...	...	...	...	...	...	}	...
Punjab Accounts	3,560	44,241	...	...	...	...	...	...	—40,681	...	...	...		
Carried forward	13,36,27,493	13,36,06,841	—1,29,49,975	+10,99,742	+15,43,266	+12,70,478	+28,90,780	+41,26,813	+35,31,921	—13,42,435	—17,00,180	+15,50,242		+20,652

(a) From 1st October 1902.

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1903—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Berar. (a)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	13,36,27,493	13,36,06,841	*—1,29,49,975*	+10,99,742	+15,43,266	+12,70,478	+28,90,780	+41,26,813	+35,31,921	*—13,42,435*	*—17,00,180*	+15,50,242	+20,652
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*													
ACCOUNT BETWEEN—													
Assam and Madras—													
Assam Accounts	234	48	...	...	...	+186	...	...	...	...	...	...	+1
Madras Accounts	49	234	...	...	...	...	...	...	...	*—185*	...	...	
Assam and Bombay—													
Assam Accounts	33,036	1,091	...	...	...	+31,945	...	...	...	...	...	...	*—1*
Bombay Accounts	491	32,437	...	...	...	...	...	...	...	...	*—31,946*	...	
Bengal and U. P. of Agra & Oudh—													
Bengal Accounts	1,89,52,174	8,63,614	...	...	...	...	+1,80,88,560	...	...	...	...	...	+4,11,026
U. P. of Agra & Oudh Accounts	8,66,344	1,85,43,878	...	...	...	...	...	*—1,76,77,534*	...	...	...	...	
Bengal and Punjab—													
Bengal Accounts	5,12,672	1,19,436	...	...	...	...	+3,93,236	...	...	...	...	...	+3
Punjab Accounts	1,19,526	5,12,759	...	...	...	...	...	...	*—3,93,233*	...	...	...	
Bengal and Madras—													
Bengal Accounts	1,72,433	48,757	...	...	...	...	+1,23,676	...	...	...	...	...	...
Madras Accounts	49,897	1,73,573	...	...	...	...	...	...	...	*—1,23,676*	...	...	
Benga and Bombay—													
Bengal Accounts	1,40,893	20,899	...	...	...	...	+1,19,994	...	...	...	...	...	*—1,314*
Bombay Accounts	21,364	1,42,672	...	...	...	...	...	...	...	...	*—1,21,308*	...	
U. P. of Agra & Oudh and Punjab—													
U. P. of Agra & Oudh Accounts	21,68,213	15,96,830	...	...	...	...	...	+5,71,383	...	...	...	...	+1,077
Punjab Accounts	15,98,191	21,68,497	...	...	...	...	...	...	*—5,70,306*	...	...	...	
U. P. of Agra & Oudh and Madras—													
U. P. of Agra & Oudh Accounts	1,17,121	1,63,446	...	...	...	...	...	*— 46,325*	...	...	...	...	+57
Madras Accounts	1,65,482	1,19,100	...	...	...	...	...	...	...	+46,382	...	...	
U. P. of Agra & Oudh and Bombay—													
U. P. of Agra & Oudh Accounts	31,07,387	11,96,405	...	...	...	...	...	+19,10,982	...	...	...	...	+97
Bombay Accounts	11,99,806	31,10,691	...	...	...	...	...	...	...	...	*—19,10,885*	...	
Punjab and Madras—													
Punjab Accounts	54,545	1,69,923	...	...	...	...	...	...	*—1,15,378*	...	...	...	+1
Madras Accounts	1,69,867	54,488	...	...	...	...	...	...	...	+1,15,379	...	...	
Punjab and Bombay—													
Punjab Accounts	86,16,167	4,85,961	...	...	...	...	...	...	+81,30,206	...	...	...	+38
Bombay Accounts	4,92,147	86,22,315	...	...	...	...	...	...	...	...	*—81,30,168*	...	

Madras and Bombay—													
Madras Accounts . . .	13,91,560	20,57,352	...	...	...	...	...	...	...	*−6,65,792*	...	...	+127
Bombay Accounts . . .	20,57,459	13,91,540	...	...	...	...	...	...	...	...	+6,65,919	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	17,56,34,551	17,52,02,787	*−1,29,49,975*	+10,99,742	+15,43,266	+13,02,609	+2,16,16,246	*−1,11,14,681*	+1,05,83,210	*−19,70,327*	*−1,12,28,568*	+15,50,242	+4,31,764
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
Military, Bengal, and Military, Punjab—													
Military, Bengal	23,40,443	6,53,086	+16,87,357	...	...	...	...	...	...	...	...	...	+30,793
Military, Punjab	4,76,616	21,33,180	*−16,56,564*	...	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—													
Military, Bengal	10,50,810	2,11,615	+8,39,195	...	...	...	...	...	...	...	...	...	+9,049
Military, Madras	1,95,587	10,25,733	...	...	...	...	...	...	...	*−8,30,146*	...	...	
Military, Bengal, and Military, Bombay—													
Military, Bengal	14,88,623	25,77,977	*−10,89,354*	...	...	...	...	...	...	...	...	...	+6,000
Military, Bombay . . .	25,66,281	14,70,927	...	...	...	...	...	...	...	...	+10,95,354	...	
Military, Punjab, and Military, Madras—													
Military, Punjab	133	30,572	*−30,439*	...	...	...	...	...	...	...	...	...	...
Military, Madras . . .	30,572	133	...	...	...	...	...	...	...	+30,439	...	...	
Military, Punjab, and Military, Bombay—													
Military, Punjab	1,22,512	19,31,760	*−18,09,248*	...	...	...	...	...	...	...	...	...	*−5,870*
Military, Bombay . . .	19,31,760	1,28,382	...	...	...	...	...	...	...	...	+18,03,378	...	
Military, Madras, and Military, Bombay—													
Military, Madras . . .	1,00,255	16,56,349	...	...	...	...	...	...	...	*−15,56,094*	...	...	...
Military, Bombay . . .	16,54,066	97,972	...	...	...	...	...	...	...	...	+15,56,094	...	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . .	1,19,57,658	1,19,17,686	*−20,59,053*	...	...	...	...	...	...	*−23,55,801*	+44,54,826	...	+39,972

(*a*) From 1st October 1902.

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1903—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Berar. (*a*)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—													
ACCOUNT BETWEEN—													
Public Works, India, and Telegraph—													
Public Works Accounts . .	5,22,359	1,89,211	+3,33,148	...	...	...	...	...	...	...	...	...	+3,33,148
Telegraph Accounts . . .	3,27,906	20,17,533	*—16,89,627*	...	...	...	...	...	...	...	...	...	*—16,89,627*
Public Works, Central Provinces, and Telegraph—													
Public Works Accounts . .	1,61,971	14,080	...	+1,47,891	...	...	...	...	...	...	...	...	+1,47,891
Public Works, Burma, and Telegraph—													
Public Works Accounts . .	1,18,496	6,874	...	...	+1,11,622	...	...	...	...	...	...	...	+1,11,622
Public Works, Assam, and Telegraph—													
Public Works Accounts . .	49,226	1,776	...	...	...	+47,450	...	...	...	...	...	...	+47,450
Public Works, Bengal, and Telegraph—													
Public Works Accounts . .	1,93,826	20,755	...	...	...	...	+1,73,071	...	...	...	...	...	+1,73,071
Public Works, United Provinces of Agra and Oudh, and Telegraph—													
Public Works Accounts . .	1,28,589	2,262	...	...	...	...	...	+1,26,327	...	...	...	...	+1,26,327
Public Works, Punjab, and Telegraph—													
Public Works Accounts . .	3,86,957	33,479	...	...	...	...	...	...	+3,53,478	...	...	...	+3,53,478
Public Works, Madras, and Telegraph—													
Public Works Accounts . .	79,586	21,310	...	...	...	...	...	...	...	+58,276	...	...	+58,276

Public Works, Bombay, and Telegraph— Public Works Accounts	3,76,550	38,186	...	...	...	...	...	...	...	...	+3,38,364	...	+3,38,364
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. — Public Works Accounts	20,17,560	3,27,933	+3,33,148	+1,47,891	+1,11,622	+47,450	+1,73,071	+1,26,327	+3,53,478	+ 58,276	+3,38,364	...	+16,89,627
Telegraph Accounts	3,27,906	20,17,533	—16,89,627	...	...	...	...	...	...	...	...	...	—16,89,627
Net	...	...	—13,56,479	+1,47,891	+1,11,622	+47,450	+1,73,071	+1,26,327	+3,53,478	+ 58,276	+3,38,364	...	...
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—													
ACCOUNT BETWEEN—													
Post Office, India, and Telegraph— Post Office Accounts	24,89,956	8,98,839	+15,91,117	...	...	...	...	...	...	...	...	...	+15,91,117
Telegraph Accounts	8,99,018	24,89,599	—15,90,581	...	...	...	...	...	...	...	...	...	—15,90,581
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. — Post Office Accounts	24,89,956	8,98,839	+15,91,117	...	...	...	...	...	...	...	...	...	+15,91,117
Telegraph Accounts	8,99,018	24,89,599	—15,90,581	...	...	...	...	...	...	...	...	...	—15,90,581
Net	...	...	+536	...	...	...	...	...	...	...	...	...	+536
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—													
Irrigation	1,56,35,863	71,13,147	—38,155	+58,162	+14,67,059	...	—9,59,095	+1,51,509	+4,73,624	+60,64,498	+13,05,114	...	+85,22,716
Railway Revenue	16,33,55,409	16,36,68,491	—26,08,657	—73,21,824	—10,10,578	—7,62,319	—28,45,677	—25,65,992	—36,21,665	+39,96,444	+1,63,68,878	+58,308	—3,13,082
Railway Capital	11,59,83,015	11,43,26,744	+30,80,013	+80,30,736	+11,15,654	+22,82,746	—65,80,556	+43,17,522	—9,58,811	—47,45,020	—48,87,609	+1,596	+16,56,271
Other Public Works	3,10,88,179	4,09,54,084	+1,07,37,209	—7,67,231	—15,65,549	+89,872	—4,09,764	—19,63,549	—46,61,707	—75,65,758	—37,32,501	—26,927	—98,65,905
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	32,60,62,466	32,60,62,466	+1,11,70,410	—157	+6,586	+16,10,299	—1,07,95,092	—60,510	—87,68,559	—22,49,836	+90,53,882	+32,977	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	18,34,594	18,34,594	...	...	...	...	...	...	...	...	...	...	...

(a) From 1st October 1902.

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1903—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railway Accounts	1,23,002	2,02,356	—79,354	...	...	...	...	...	...	...	...	—79,354
Telegraph Accounts	2,02,356	1,23,002	+79,354	...	...	...	...	...	...	...	...	+79,354
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts	1,23,002	2,02,356	—79,354	...	...	...	...	...	...	...	...	—79,354
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Telegraph Accounts	2,02,356	1,23,002	+79,354	...	...	...	...	...	...	...	...	+79,354
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts	1,09,50,768	86,86,111	+22,64,657	...	...	...	...	...	...	...	...	+22,64,657
Public Works Accounts	20,17,500	45,61,011	—25,43,511	...	...	...	...	...	...	...	...	—25,43,511
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	2,75,211	17,325	...	+2,57,886	...	...	...	...	...	...	...	+2,57,886
Guaranteed Railways and Public Works Accounts, Burma—												
Public Works Accounts	3,073	...	...	...	+3,073	...	...	...	...	...	...	+3,073
Guaranteed Railways and Public Works, Assam—												
Public Works Accounts	...	13	...	...	...	—13	...	...	...	...	...	—13
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	4,31,496	9,425	...	...	...	...	+4,22,071	...	...	...	...	+4,22,071
Guaranteed Railways and Public Works, United Provinces of Agra and Oudh—												
Public Works Accounts	2,07,414	8,719	...	...	...	...	...	+1,98,695	...	...	...	+1,98,695
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	10,986	19,143	...	...	...	...	...	...	—8,157	...	...	—8,157
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	49,67,828	48,49,067	...	...	...	...	...	...	...	+58,761	...	+58,761
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	10,26,101	16,79,563	...	...	...	...	...	...	...	...	—6,53,462	—6,53,462
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Ry. Accounts	1,09,50,768	86,86,111	+22,64,657	...	...	...	...	...	...	...	...	+22,64,657
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — P. W. Accounts	88,79,609	1,11,44,266	—25,43,511	+2,57,886	+3,073	—13	+4,22,071	+1,98,695	—8,157	+58,761	—6,53,462	—22,64,657
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Net	...	...	—2,78,854	+2,57,886	+3,073	—13	+4,22,071	+1,98,695	—8,157	+58,761	—6,53,462	...

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,54,44,871	38,84,311	+1,15,60,560	...	...	...	...	...	...	...	...		+59
Post Office Accounts	38,81,713	1,54,42,214	−1,15,60,501	...	...	...	...	...	...	...	...		
Central Provinces and Post Office—													
Civil Accounts	61,24,582	14,40,797	...	+46,83,785	...	...	...	...	...	...	...		...
Post Office Accounts	14,40,802	61,24,587	−46,83,785	...	...	...	...	...	...	...	...		
Burma and Post Office—													
Civil Accounts	2,12,27,037	16,20,042	...	...	+1,96,06,995	...	...	...	...	...	...		−154
Post Office Accounts	16,20,061	2,12,27,210	−1,96,07,149	...	...	...	...	...	...	...	...		
Assam and Post Office—													
Civil Accounts	58,84,978	8,96,949	...	...	...	+49,88,029	...	...	...	...	...		+1
Post Office Accounts	8,96,949	58,84,977	−49,88,028	...	...	...	...	...	...	...	...		
Bengal and Post Office—													
Civil Accounts	3,73,32,741	3,51,08,517	...	...	...	...	+22,24,224	...	...	...	...		−67
Post Office Accounts	3,51,34,148	3,73,58,439	−22,24,291	...	...	...	...	...	...	...	...		
United Provinces of Agra & Oudh and Post Office—													
Civil Accounts	1,35,49,733	2,67,74,931	...	...	...	...	...	−1,32,25,198	...	...	...		−80
Post Office Accounts	2,67,75,738	1,35,50,620	+1,32,25,118	...	...	...	...	...	...	...	...		
Punjab and Post Office—													
Civil Accounts	1,32,18,562	2,19,16,805	...	...	...	...	...	...	−86,98,243	...	...		−231
Post Office Accounts	2,19,17,355	1,32,19,343	+86,98,012	...	...	...	...	...	...	...	...		
Madras and Post Office—													
Civil Accounts	1,82,43,223	2,30,53,456	...	...	...	...	...	...	...	−48,10,233	...		−1
Post Office Accounts	2,30,54,065	1,82,43,833	+48,10,232	...	...	...	...	...	...	...	...		
Bombay and Post Office—													
Civil Accounts	1,94,26,082	2,56,36,159	...	...	...	...	...	...	...	...	−62,10,077		...
Post Office Accounts	2,67,54,006	2,05,43,929	+62,10,077	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. — Civil Accounts	15,04,51,809	14,03,31,967	+1,15,60,560	+46,83,785	+1,96,06,995	+49,88,029	+22,24,224	−1,32,25,198	−86,98,243	−48,10,233	−62,10,077		+1,01,19,842
Post Office Accounts	14,14,74,837	15,15,95,152	−1,01,20,315	...	...	...	...	...	...	...	...		−1,01,20,315
Net	...	...	+14,40,245	+46,83,785	+1,96,06,995	+49,88,029	+22,24,224	−1,32,25,198	−86,98,243	−48,10,233	−62,10,077		−473

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1903—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	13,54,200	30,16,981	*—16,62,781*	...	...	...	...	...	...	...	...	*-11,234*
Telegraph Accounts	30,07,682	13,56,135	+16,51,547	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	38,492	1,38,242	...	*—99,750*	...	...	...	...	...	...	...	...
Telegraph Accounts	1,38,242	38,492	+99,750	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	8,69,508	9,77,575	...	...	*—1,08,067*	...	...	...	...	...	...	+565
Telegraph Accounts	9,81,440	8,72,808	+1,08,632	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	63,184	2,22,033	...	...	...	*—1,58,849*	...	...	...	...	...	+370
Telegraph Accounts	2,22,403	63,184	+1,59,219	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	20,63,228	4,58,948	...	...	...	...	+16,04,280	...	...	...	...	+756
Telegraph Accounts	4,59,182	20,62,706	*—16,03,524*	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	2,66,461	6,40,040	...	...	...	...	...	*—3,73,579*	...	...	...	*—726*
Telegraph Accounts	6,39,713	2,66,860	+3,72,853	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	5,04,922	8,37,896	...	...	...	...	...	...	*—3,32,974*	...	...	*—13,936*
Telegraph Accounts	8,33,876	5,14,838	+3,19,038	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	6,79,207	7,25,783	...	...	...	...	...	...	...	*—46,576*	...	*—115*
Telegraph Accounts	7,25,209	6,78,748	+46,461	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	22,84,322	20,41,349	...	...	...	...	...	...	...	...	+2,42,973	*—13,084*
Telegraph Accounts	20,32,625	22,88,682	*—2,56,057*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	81,23,524	90,58,847	*—16,62,781*	*—99,750*	*—1,08,067*	*—1,58,849*	+16,04,280	*—3,73,579*	*—3,32,974*	*—46,576*	+2,42,973	*—9,35,323*
Telegraph Accounts	90,40,372	81,42,453	+8,97,919	...	...	...	...	...	...	...	...	+8,97,919
Net	...	...	*—7,64,862*	*—99,750*	*—1,08,067*	*—1,58,849*	+16,04,280	*—3,73,579*	*—3,32,974*	*—46,576*	+2,42,973	*—37,404*

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	2,274	4,52,914	—4,50,640	...	...	...	...	...	...	...	...	—1,54,06,398
Guaranteed Railway Accounts	2,32,91,660	3,82,47,418	—1,49,55,758	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,76,77,010	1,15,79,443	...	...	...	...	...	...	...	+60,97,567	...	+60,97,567
Bombay and Guaranteed Railways—												
Civil Accounts	2,05,70,408	1,12,61,577	...	...	...	...	...	...	...	...	+93,08,831	+93,08,831
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. — Civil Accounts	3,82,49,692	2,32,93,934	—4,50,640	...	...	...	...	...	...	+60,97,567	+93,08,831	+1,49,55,758
Guaranteed Railway Accounts	2,32,91,660	3,82,47,418	—1,49,55,758	...	...	...	...	...	...	...	...	—1,49,55,758
Net	...	...	—1,54,06,398	...	...	...	...	...	...	+60,97,567	+93,08,831	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	43,020	2,07,744	—1,64,724	...	...	...	...	...	...	...	...	+6,964
Marine Accounts	2,14,308	42,620	+1,71,688	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	2,80,242	3,29,151	...	...	—48,909	...	...	...	...	...	...	—4,814
Marine Accounts	3,25,579	2,81,484	+44,095	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	12,640	57	...	...	...	+12,583	...	...	...	...	...	...
Marine Accounts	57	12,640	—12,583	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	3,02,968	16,71,230	...	...	...	...	—13,68,262	...	...	...	...	+3,550
Marine Accounts	16,71,826	3,00,014	+13,71,812	...	...	...	...	...	...	...	...	
Punjaband Marine—												
Civil Accounts	54	...	...	...	...	...	...	...	+54	...	...	...
Marine Accounts	...	54	—54	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	31,829	53,094	...	...	...	...	...	...	...	—21,265	...	+77
Marine Accounts	53,171	31,829	+21,342	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	2,49,218	43,10,795	...	...	...	...	...	...	...	...	—40,61,577	+30,412
Marine Accounts	43,38,423	2,46,434	+40,91,989	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	9,19,971	65,72,071	—1,64,724	...	—48,909	+12,583	—13,68,262	...	+54	—21,265	—40,61,577	—56,52,100
Marine Accounts	66,03,364	9,15,075	+56,88,289	...	...	...	...	...	...	...	...	+56,88,289
Net	...	...	+55,23,565	...	—48,909	+12,583	—13,68,262	...	+54	—21,265	—40,61,577	+36,189

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1903—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	11,76,957	1,46,94,407	*—1,35,17,450*	...	...	...	...	...	...	...	...	} + 96,997
Military Accounts . . .	1,48,08,960	11,94,513	+1,36,14,447	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	94,955	18,93,565	...	*—17,98,610*	...	...	...	...	...	...	...	} — *13,009*
Military Accounts . . .	18,43,136	57,535	+17,85,601	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	2,69,704	37,334	...	...	+2,32,370	...	...	...	...	...	...	} + 955
Military Accounts . . .	37,416	2,68,831	*—2,31,415*	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	3,05,462	14,24,355	...	...	...	*—11,18,893*	...	...	...	...	...	} + 9,283
Military Accounts . . .	14,75,828	3,47,652	+11,28,176	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	3,55,914	33,66,574	...	...	...	...	*—30,10,660*	...	...	...	...	} — *2,337*
Military Accounts . . .	33,05,269	2,96,946	+30,08,323	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Bengal—												
Civil Accounts	10,14,786	3,19,86,117	...	...	...	...	...	*—3,09,71,331*	...	...	...	} — *1,26,362*
Military Accounts . . .	3,16,00,744	7,55,775	+3,08,44,969	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	8,11,318	50,08,996	...	...	...	...	...	...	*—41,97,678*	...	...	} + 35,981
Military Accounts . . .	48,12,687	5,79,028	+42,33,659	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	10,646	11,330	...	...	...	...	...	...	...	*—684*	...	} — *168*
Military Accounts . . .	11,272	10,756	+516	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	47,162	1,51,352	...	...	...	...	...	...	...	...	*—1,04,190*	} — *1,340*
Military Accounts . . .	1,41,055	38,205	+1,02,850	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	85,937	9,73,895	*—8,87,958*	...	...	...	...	...	...	...	...	} + 3,99,188
Military Accounts . . .	15,65,617	2,78,471	+12,87,146	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	2,844	35,166	...	*—32,322*	...	...		...	...	...	...	} — *1*
Military Accounts . . .	35,165	2,844	+32,321	...	...	...		...	...	...	...	

Burma and Military, Punjab—												
Civil Accounts	1,174	547	...	...	+627	...	...	...	...	...	...	} + 53
Military Accounts	830	1,404	−574	...	...	...	...	...	...	...	...	
Assam and Military, Punjab—												
Civil Accounts	285	1,383	...	...	...	−1,098	...	...	...	...	...	} + 1
Military Accounts	2,107	1,008	+1,099	...	...	...	...	...	...	...	...	
Bengal and Military, Punjab—												
Civil Accounts	1,546	1,58,022	...	...	...	...	−1,56,476	...	...	...	...	} − 4,208
Military Accounts	1,53,283	1,015	+1,52,268	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Punjab—												
Civil Accounts	1,09,246	2,91,519	...	...	...	...	...	−1,82,273	...	...	...	} − 3,427
Military Accounts	2,46,356	67,510	+1,78,846	...	...	...	...	...	...	...	...	
Punjab and Military, Punjab—												
Civil Accounts	15,77,308	5,15,38,589	...	...	...		...	...	−4,99,61,281	...	...	} −3,92,524
Military Accounts	5,09,25,827	13,57,070	+4,95,68,757	...	...	...	...	...	...	...	...	
Madras and Military, Punjab—												
Civil Accounts	119	5,911	...	...	...	...	...	...	...	−5,792	...	} + 1,232
Military Accounts	7,187	163	+7,024	...	...	...	...	...	...	...	...	
Bombay and Military, Punjab—												
Civil Accounts	2,330	1,56,472	...	...	...	...	...	...	...	...	−1,54,142	} − 314
Military Accounts	1,56,443	2,615	+1,53,828	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	2,32,002	65,80,142	−63,48,140	...	...	...	...	...	...	...	...	} + 45,737
Military Accounts	66,27,222	2,33,345	...	...	...	...	...	...	...	+63,93,877	...	
Central Provinces and Military, Madras—												
Civil Accounts	2,838	5,17,170	...	−5,14,332	...	...	...	...	...	...	...	} − 30
Military Accounts	5,16,629	2,327	...	...	...	...	...	...	...	+5,14,302	...	
Burma and Military, Madras—												
Civil Accounts	8,44,267	77,34,178	...	...	−68,89,911	...	...	...	...	...	...	} − 975
Military Accounts	77,03,875	8,14,939	...	...	...	...	...	...	...	+68,88,936	...	
Assam and Military, Madras—												
Civil Accounts	735	400	...	...	...	+335	...	...	...	...	...	} ...
Military Accounts	400	735	...	...	...	...	...	...	...	−335	...	
Bengal and Military, Madras—												
Civil Accounts	5,075	63,355	...	...	...	...	−58,280	...	...	...	...	} + 667
Military Accounts	64,225	5,278	...	...	...	...	...	...	...	+58,947	...	
United Provinces of Agra and Oudh and Military, Madras—												
Civil Accounts	61,534	2,76,104	...	...	...	...	...	−2,14,570	...	...	...	} + 49
Military Accounts	2,36,168	21,549	...	...	...	...	...	...	...	+2,14,619	...	
Punjab and Military, Madras—												
Civil Accounts	13,981	75,282	...	...	...	...	...	...	−61,301	...	...	} − 24
Military Accounts	73,853	12,576	...	...	...	...	...	...	...	+61,277	...	
Madras and Military, Madras—												
Civil Accounts	8,06,397	1,78,10,483	...	...	...	...	...	...	...	−1,70,04,086	...	} − 45,492
Military Accounts	1,78,50,344	8,91,750	...	...	...	...	...	...	...	+1,69,58,594	...	
Bombay and Military, Madras—												
Civil Accounts	22,353	16,88,954	...	...	...	...	...	...	...	...	−16,66,601	} + 68
Military Accounts	16,87,261	20,592	...	...	...	...	...	...	...	+16,66,669	...	
Carried over Civil Accounts	78,56,875	14,64,81,602	−2,07,53,548	−23,45,264	−66,56,914	−11,19,656	−32,25,416	−3,13,68,174	−5,42,20,260	−1,70,10,562	−19,24,933	−13,86,24,727
Military Accounts	14,58,89,159	72,64,432	+10,58,67,841	...	...	...	...	...	...	+3,27,56,880	...	+13,86,24,727
Net			+8,51,14,293	−23,45,264	−66,56,914	−11,19,656	−32,25,416	−3,13,68,174	−5,42,20,260	+1,57,46,324	−19,24,933	...

No. 106. Details of Accounts between Provinces and Departments during the Year ended 31st March 1903—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward: Civil Accounts	78,56,875	14,64,81,602	−2,07,53,548	−23,45,264	−66,56,914	−11,19,656	−32,25,416	−3,13,68,174	−5,42,20,260	−1,70,10,562	−19,24,933	−13,86,24,727
Brought forward: Military Accounts	14,58,89,159	72,64,432	+10,88,67,841	...	...	...	...	...	...	+3,27,56,886	...	+13,86,24,727
Brought forward: Net			+8,51,14,293	−23,45,264	−66,56,914	−11,19,656	−32,25,416	−3,13,68,174	−5,42,20,260	+1,57,46,324	−19,24,933	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	11,77,207	1,19,62,412	−1,07,85,205	...	...	...	...	...	...	...	...	2,664
Military Accounts	1,19,20,251	11,32,382	...	...	...	...	...	...	...	...	+1,07,87,809	
Central Provinces and Military, Bombay—												
Civil Accounts	70,057	11,35,146	...	−10,65,089	...	...	...	...	...	...	...	−3,697
Military Accounts	11,26,873	65,481	...	...	...	...	...	...	...	...	+10,61,392	
Burma and Military, Bombay—												
Civil Accounts	2,748	891	...	...	+1,857	...	...	...	...	...	...	...
Military Accounts	877	2,734	...	...	...	...	...	...	...	...	−1,857	
Assam and Military, Bombay—												
Civil Accounts	207	...	...	...	...	+207	...	...	...	...	...	...
Military Accounts	...	207	...	...	...	...	...	...	...	...	−207	
Bengal and Military, Bombay—												
Civil Accounts	355	3,42,830	...	...	...	...	−3,42,475	...	...	...	...	+1
Military Accounts	3,48,804	6,328	...	...	...	...	...	...	...	...	+3,42,476	
United Provinces of Agra and Oudh and Military, Bombay—												
Civil Accounts	3,001	1,50,253	...	...	...	...	...	−1,47,252	...	...	...	+1,230
Military Accounts	1,52,659	4,177	...	...	...	...	...	...	...	...	+1,48,482	
Punjab and Military, Bombay—												
Civil Accounts	15,710	1,79,767	...	...	...	...	...	...	−1,64,057	...	...	−1
Military Accounts	1,74,486	10,430	...	...	...	...	...	...	...	...	+1,64,056	
Madras and Military, Bombay—												
Civil Accounts	4,017	55,866	...	...	...	...	...	...	...	−51,849	...	...
Military Accounts	54,918	3,069	...	...	...	...	...	...	...	...	+51,849	
Bombay and Military, Bombay—												
Civil Accounts	15,34,182	2,96,91,336	...	...	...	...	...	...	...	...	−2,81,57,154	−197
Military Accounts	2,97,11,963	15,55,006	...	...	...	...	...	...	...	...	+2,81,56,957	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY: Civil Accounts	1,06,64,359	19,00,00,103	−3,15,38,753	−34,10,353	−66,55,057	−11,19,449	−35,67,891	−3,15,15,426	−5,43,84,317	−1,70,62,411	−3,00,82,087	−17,93,35,744
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY: Military Accounts	18,93,79,990	1,00,44,246	+10,58,67,841	...	...	...	...	...	...	+3,27,56,886	+4,07,11,17	+17,93,35,744
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY: Net	...	...	+7,43,29,088	−34,10,353	−66,55,057	−11,19,449	−35,67,891	−3,15,15,426	−5,43,84,317	+1,56,94,475	+1,06,28,930	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORK—													
ACCOUNT BETWEEN—													
India and Public Works—													
Civil Accounts	8,48,08,467	3,95,16,624	+4,52,91,843	...	...	...	...	...	...	...	...	...	+23,067
P. W. Accounts	6,49,73,249	11,02,42,025	−4,52,68,776	...	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—													
Civil Accounts	7,31,477	77,27,907	...	−69,96,430	...	...	...	...	...	...	...	...	+1,18,174
P. W. Accounts	3,37,86,866	2,66,72,262	...	+71,14,604	...	...	...	...	...	...	...	...	
Burma and Public Works—													
Civil Accounts	1,45,05,158	2,59,24,228	...	...	−1,14,19,070	...	...	...	...	...	...	...	−4,69,187
P. W. Accounts	2,54,50,761	1,45,00,878	...	...	+1,09,49,883	...	...	...	...	...	...	...	
Assam and Public Works—													
Civil Accounts	7,02,894	66,19,435	...	...	...	−59,16,541	...	...	...	...	...	...	+38,687
P. W. Accounts	1,18,84,767	59,29,539	...	...	...	+59,55,228	...	...	...	...	...	...	
Bengal and Public Works—													
Civil Accounts	4,13,88,748	5,21,77,866	...	...	...	...	−1,07,89,118	...	...	...	...	...	+1,45,821
P. W. Accounts	5,23,08,640	4,13,73,701	...	...	...	...	+1,09,34,939	...	...	...	...	...	
United Provinces of Agra and Oudh and Public Works—													
Civil Accounts	3,48,19,111	3,32,48,536	...	...	...	...	...	+15,70,575	...	...	...	...	−1,47,260
P.W. Accounts	3,26,72,700	3,43,90,535	...	...	...	...	...	−17,17,835	...	...	...	...	
Punjab and Public Works—													
Civil Accounts	5,22,32,877	4,52,43,019	...	...	...	...	...	...	+69,89,858	...	...	...	−4,56,585
P. W. Accounts	6,45,18,412	7,19,64,855	...	...	...	...	...	...	−74,46,443	...	...	...	
Madras and Public Works—													
Civil Accounts	1,43,41,513	2,31,03,711	...	...	...	...	...	...	...	−87,62,198	...	...	−2,51,859
P. W. Accounts	2,27,98,373	1,42,88,034	...	...	...	...	...	...	...	+85,10,339	...	...	
Bombay and Public Works—													
Civil Accounts	8,11,58,117	5,81,93,690	...	...	...	...	...	...	...	...	+2,29,64,427	...	−2,69,957
P. W. Accounts	5,76,18,280	8,08,52,664	...	...	...	...	...	...	...	...	−2,32,34,384	...	
Berar and Public Works—													
Civil Accounts	1,48,223	6,22,578	...	...	...	...	...	...	...	...	...	−4,74,355	+59,699
Public Works Accounts	6,43,469	1,09,415	...	...	...	...	...	...	...	...	...	+5,34,054	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	32,48,36,585	29,23,77,594	+4,52,91,843	−69,96,430	−1,14,19,070	−59,16,541	−1,07,89,118	+15,70,575	+69,89,858	−87,62,198	+2,29,64,427	−4,74,355	+3,24,58,991
P. W. Accts.	36,66,55,517	40,03,23,908	−4,52,68,776	+71,14,604	+1,09,49,883	+59,55,228	+1,09,34,939	−17,17,835	−74,46,443	+85,10,339	−2,32,34,384	+5,34,054	−3,36,68,391
Net	...	...	+23,067	+1,18,174	−4,69,187	+38,687	+1,45,821	−1,47,260	−4,56,585	−2,51,859	−2,69,957	+59,699	−12,09,400

No. 107.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1903.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal & Money Order transactions in India	...	...	...	...	...	...	...	...	106,935	106,935
Little Basses Light Vessel Dues	...	...	1,153	...	2,737	...	...	325	698	4,913
Balances of Shipping Masters' accounts	...	...	40	...	1,514	...	...	2	596	2,152
Receipts on account of China Expeditionary Force—										
Military	123,287	...	...	...	...	...	...	...	...	123,287
Marine	7,134	...	...	...	..	...	...	...	...	7,134
Receipts on account of South African Force	...	...	...	...	...	...	...	8	45,278	45,286
Receipts on account of Indian Native Troops sent to Mauritius—										
Military	1,209	...	...	...	...	...	...	567	...	1,776
Receipts on account of Indian Native Troops sent to Mombassa—										
Marine	1,112	...	...	...	...	...	...	...	...	1,112
Receipts on account of Somaliland Expedition	...	...	...	...	...	...	...	...	20,192	20,192
Receipts on account of Suakim Force	...	...	...	...	...	...	...	...	6	6
Enlistment of Natives of India for service in the Colonies—										
Military	6	...	...	...	...	...	...	...	9	15
New Native Regiments raised to replace those employed at Colonial garrisons	195	...	...	...	...	...	.	...	...	195
Unpaid Family Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery—Military	835	...	...	...	...	...	...	...	...	835
Advances in India on account of the Emigration of Coolies and supplies to His Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	10	10
Defence Works at Aden	...	...	...	...	...	...	...	...	157	157
Miscellaneous receipts—										
Civil	136	...	...	...	...	...	...	...	53	221
Military	844	...	32	...	...	...	...	18,282	3,626	22,752
Marine	1,699	...	...	...	...	...	...	...	...	1,699
Total	136,457	...	1,225	...	4,251	...	...	19,184	1,77,560	338,677
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Bills drawn by the Mission to the Court of Persia	50,000	...	...	...	...	...	...	...	...	50,000
Family and Miscellaneous Remittances made by means of Rolls, etc.—										
Military	25,598	...	...	...	...	...	...	5,882	9,255	40,735
Family Remittances, Indo-European Telegraph Department—										
Public Works	1,799	...	...	...	...	...	...	...	...	1,799
Remittances by Administrators General	7,748	...	...	...	..	...	...	...	...	7,748
East Indian Railway Company— Public Works	765,490	...	...	...	...	...	...	...	...	765,490
Rajputana-Malwa Railway— do.	181,654	...	...	...	...	...	...	...	...	181,654
South Indian Railway Company— do.	...	...	...	...	...	...	...	124,301	...	124,301
Bengal and North-Western Railway Company— do.	...	...	...	...	107,674	...	...	...	...	107,674
Great Indian Peninsula Railway Company— do.	...	...	...	...	...	...	...	...	355,379	355,379
Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	30,767	170	2,511	122	15,844	2,358	2,060	11,456	9,721	75,009
Public Works	24,396	73	21,771	976	10,584	2,798	6,677	15,617	4,042	86,934

Pay and Pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	18,644	...	219	...	1,206	716	...	1,552	1,9	24,241
Military	...	...	...	...	...	...	...	4,844	... 04	4,844
Purchase of Silver	...	...	...	...	...	...	...	...	285,000	285,000
Gold remitted from India	...	...	...	...	...	...	...	...	8,418	8,418
Stamps on Military Commissions—Military	15	...	...	...	...	...	...	2	1	18
Miscellaneous receipts—										
Civil	1.122	123	...	...	83	73	...	...	104	1,505
Military	8,373	...	...	...	...	...	...	260	15,155	23,794
Marine	23.534	...	...	..	...	...	...	...	...	23,534
Public Works	142	...	...	...	...	25	33	...	...	200
Total	1,139,282	366	24,501	1,098	135,391	5,970	8,770	163,920	688,979	2,168,277
TOTAL INDIA £	1,275,739	366	25,726	1,098	139,642	5,970	8,770	183,104	866,539	2,306,954

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

	£	
Repayments by His Majesty's Treasury and other Public Departments, in respect of—		
Disbursements in India in connection with the War in South Africa	535,023	
Expenses attending the employment of Indian Native Troops at Suakin	2	
Expenditure brought to Account in India in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Native Troops	16,832	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station	90,171	
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	24,102	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	2,779	
Expenses incurred in conection with the despatch of Indian Native troops to the Mauritius	27,222	
Remittances paid in India on behalf of Officers and men of the Hong-Kong Regiment and Asiatic Artillery	26,221	
Miscellaneous advances made in India	80,637	
	802,989	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Estates remitted from India by Administrators General by means of Bills on London	17,904	
East Indian Railway Company:		
On account of Debenture Stock issued	1,452,139	
Transfer fees and miscellaneous refunds	7,292	
South Indian Railway Company:	1,459,431	
Transfer fees and miscellaneous refunds	1,260	
Bengal and North Western Railway Company:		
Transfer fees and miscellaneous refunds	6,471	
Great Indian Peninsula Railway Company:		
Transfer fees and miscellaneous refunds	1,145	
Miscellaneous receipts	15,589	
Gold received from India: net sale proceeds	497,207	
	1,999,007	
TOTAL ENGLAND £		2,801,996
TOTAL RECEIPTS £		5,308,950

No. 107.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1903—*continued.*

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	69,633	69,633
Little Basses Light Vessel Dues	...	...	18	...	66	...	...	...	...	84
Balances of Shipping Masters' accounts	...	...	2	...	...	...	...	40	12	54
Payments on account of China Expeditionary Force—										
Military	589,258	...	...	...	...	...	...	...	...	589,258
Marine	643	...	...	...	...	...	...	...	...	643
Payments on account of South African Force—Military	...	...	...	...	...	...	...	11,124	602,795	613,919
Payments on account of Indian Native Troops sent to Mauritius—										
Military	8,943	...	...	...	...	...	...	18,312	...	27,255
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	10,874	...	...	...	...	...	...	9,311	4,210	24,395
Marine	72	...	...	...	...	...	...	...	...	72
Enlistment of Natives of India for service in the Colonies	3,604	...	...	...	...	...	...	131	137	3,872
New Native Regiments raised to replace those employed at Colonial garrisons	38,852	...	...	...	...	...	...	...	...	38,8 2
Payments of Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	19,066	...	...	...	...	...	...	...	...	19,066
Payments on account of Suakin Force	...	...	...	...	...	...	...	...	6	6
Payments on account of Somaliland Expedition	...	...	...	...	...	...	...	...	322,022	322,022
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station—										
Civil	36,861	...	...	...	...	...	...	16,000	...	52,861
Military	...	...	...	...	...	...	...	...	270	270
Marine	31,579	...	...	...	...	...	...	...	...	31,579
Miscellaneous payments—										
Civil	1,070	...	1,567	...	10	...	...	...	3,779	6,426
Military	58,072	...	...	...	...	...	...	11,968	27,098	97,138
Marine	15,434	...	...	...	...	...	...	...	...	15,434
Public Works	236	...	...	...	...	...	...	...	...	236
Total	814,564	...	1,587	...	76	...	...	66,886	1,029,96	1,913,075
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family and Miscellaneous Remittances made by means of Rolls, etc.—										
Military	13	...	...	...	...	...	...	13	...	26
Remittances by Administrators General	62	...	...	...	27	...	...	...	...	89
East Indian Railway Company—Public Works	1,452,139	...	...	...	...	...	...	...	...	1,452,139

Gold remitted from India	...	...	...	...	...	...	...	...	500,273	500,273
Miscellaneous payments—										
Civil	11,274	...	1,255	...	1,042	18	9	165	91	13,854
Military	3,255	...	...	...	...	...	...	371	385	4,011
Marine	—272	...	...	...	...	...	...	...	...	—272
Public Works	...	...	...	...	...	...	165	...	...	165
Total	1,466,471	...	1,255	...	1,069	18	174	549	500,749	1,970,285
TOTAL INDIA £	2,281,035	...	2,842	...	1,145	18	174	67,435	1,530,711	3,883,360

ENGLAND:

			£	
HIS MAJESTY'S IMPERIAL GOVERNMENT—				
Payments to His Majesty's Treasury and other Public Departments, on account of—				
Postal and Money Order transactions			60,355	
China Expeditionary Force: Balances of Field Examiner's accounts			5,506	
Little Basses Light Vessel Dues			5,970	
Balances of Shipping Masters' accounts			2,229	
Miscellaneous			702	
			74,762	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—				
Family and Miscellaneous Remittances			52,440	
Remittances by Administrators General			30,543	
East Indian Railway Company:				
discharge of Debentures	150,000			
Advances for purchase of Stores, etc.	622,782		772,782	
Rajputana-Malwa Railway: Advances for purchase of stores, etc.			181,654	
South Indian Railway Company: ditto			125,561	
Bengal and North-Western Railway Company: ditto			114,145	
Great Indian Peninsula Railway Company: ditto			356,524	
Stores chargeable to Provincial and Local Funds and to Native States			161,949	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account			48,000	
Pay and Pensions chargeable to Native States, Local Funds, etc.			28,938	
Miscellaneous payments to be brought to charge or recovered in India			45,754	
Purchase of Silver			285,000	
			2,203,290	
TOTAL ENGLAND		£		2,278,052
TOTAL DISBURSEMENTS		£		6,161,412

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1902-1903.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	R	R	R	R	R	R
LAND REVENUE—						
Income from Land, the property of the Funds	3,50,350	69,720	12,06,495	10,672	3,02,346	19,39,583
STAMPS—						
Sale of Stamps	...	6,030	...	...	...	6,030
EXCISE—						
License Fees and Duties	9,331	41,999	...	...	1,29,275	1,80,605
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	14,012	...	...	...	14,012
Miscellaneous	...	...	...	...	1,969	1,969
ASSESSED TAXES—						
Taxes upon Houses	2,33,634	3,98,379	...	...	...	6,32,013
Licenses on Trades and Professions	27,237	3,753	...	1,777	...	32,767
Chowkidari Tax	40,640	28,699	...	...	...	69,339
Octroi	7,08,389	79,370	...	...	...	7,87,759
Miscellaneous (including Taxes on Horses and Carriages)	39,711	18,562	...	...	...	58,273
REGISTRATION—						
Fees and Miscellaneous	...	490	20,026	...	...	20,516
INTEREST—						
Interest on Government Securities and other Investments	2,241	16,805	2,28,447	76,321	1,08,827	4,32,641
POLICE—						
Fees, Fines, and Forfeitures	35,594	5,777	2,806	979	3,193	48,349
Unclaimed Property	166	1,323	...	...	...	1,489
Miscellaneous (including Cattle-pound receipts)	27,445	5,198	...	...	1,38,498	1,71,141
MARINE—						
Hire of Vessels	...	...	6,572	43,416	13,035	63,023
Sale-proceeds of Vessels and Stores	...	...	15,802	17,361	...	33,163
Pilotage receipts	...	...	1,90,606	2,14,230	3,45,818	7,50,654
Other Fees and Dues	...	...	77,98,643	36,79,081	1,84,384	1,16,62,108
EDUCATION—						
School Fees	...	3,198	...	...	2,60,769	2,63,967
Miscellaneous	...	7,998	...	...	53,752	61,750
MEDICAL—						
Hospital receipts (including sale of Medicines)	8 233	6,011	65	...	...	14,309
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	24,697	6,574	...	...	5,153	36,424
Public Exhibitions and Fairs	...	1,202	...	...	...	1,202
Sanitation—						
Conservancy Tax and Fees	2,13,451	13,995	...	...	...	2,27,446
Sales of Manure, etc.	60,901	17,685	...	...	...	78,586
Water-supply—						
Sale of Water	28,161	1,004	1,10,596	66,841	...	2,06,692
Other receipts	4,164	2,869	...	...	...	7,033
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	30,405	1,05 587	...	1,35,992
MISCELLANEOUS—						
Sales of old Materials	8,145	476	34,511	3,295	1,236	47,663
Sales of Land and Houses	...	14,260	73,201	...	64,399	1,51,860
Contributions (including Grants-in-aid from Government)	4,31,138	39,946	1,34,590	48,647	84,899	7,39,220
Rents of Houses	26,077	26,388	8,07,233	72,002	4,737	9,96,497
Sales of Fruit, Grass, etc.	1,55,831	7,882	...	5,700	1,076	1,70,489
Miscellaneous	2,13,024	2,14,141	33,714	69,471	1,43,282	6,73,632
PUBLIC WORKS—						
Tolls and Ferries	1,936	10,218	29,07,834	1,67,662	...	30,87,650
Miscellaneous	4,700	1,155	9,67,701	10,250	4,14,301	13,98,167
DEPOSITS AND ADVANCES—						
Loans from Government	10,000	...	...	12,000	...	22,000
Loans by Public Subscription	...	...	13 50,000	...	...	13,50,000
Sale-proceeds of Investments	6,875	489	1,19,101	1,22,500	13,625	2,62,590
Stock Account	...	...	35,908	16,245	...	52,153
Other Deposits and Advances	21,240	15,454	22,09,834	9,69,533	1,994	32,18,055
TOTAL RECEIPTS . R	26,93,371	10,81,152	1,83,44,090	57,13,630	22,76,568	3,01,08,811
OPENING BALANCE . R	(a)6,17,180	(a)4,99,909	(a)30,23,293	16,45,466	(a)7,93,195	65,79,043
GRAND TOTAL . R	33,10,551	15,81,061	2,13,67,383	73,59,096	30,69,763	3,66,87,854

(a) Includes balances of Excluded Local Funds in Berar on 1st October 1902. Other differences from the closing balance of last year are explained in the detailed account.

for the Year ended 31st March 1903.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	R	R	R	R	R	R
Refunds—						
Refunds of Taxes	53,390	1,368	9,317	8,688	...	72,763
Miscellaneous Refunds	17,352	1,014	...	53,009	34,943	1,06,918
Charges of Collection of Revenue—						
Excise Establishments	...	...	...	...	1,752	1,752
Rate and Cess collecting Establishments	66,507	31,368	3,303	...	29,686	1,30,864
Other collecting Establishments	13,389	27,871	5,04,150	4,31,370	7,656	9,84,436
Interest—						
Interest on Debt	8,597	653	45,36,681	2,50,020	6,708	48,02,659
General Administration—						
Establishments engaged in General Management and Accounts	1,43,395	67,137	5,71,399	2,18,979	80,683	10,81,593
Contributions towards Establishment in Government Offices	5,726	6,170	53,363	17,879	8,733	91,871
Law and Justice—						
Criminal Courts	165	5,056	...	3,240	...	8,461
Jails	410	407	...	...	...	817
Police—						
Executive Force	3,69,703	2,44,364	85,279	60,609	5,626	7,65,581
Miscellaneous (including Cattle-pounds)	12,710	11,125	10,785	5,226	1,25,341	1,65,187
Marine—						
Dockyard and Port Establishments	...	...	3,86,846	6,63,385	22,091	10,72,322
Pilotage Establishments	...	...	1,33,160	1,03,088	2,82,467	5,18,715
Ship and Boat Establishments	...	...	1,90,306	2,05,477	42,102	4,37,885
Light-houses and Light-ships	...	...	1,19,673	1,05,889	...	2,25,562
Building, Purchase, and Repair of Ships	...	...	3,36,576	1,48,221	67,674	5,52,471
Miscellaneous	...	...	20,62,875	4,03,113	42,387	25,08,375
Education—						
Inspection	...	69	...	...	...	69
Colleges and Schools	2,065	15,933	...	...	2,48,322	2,66,320
Scholarships and Prizes	...	699	...	...	17,138	17,837
Grants-in-aid	8,382	17,145	...	...	21,178	46,705
Miscellaneous	...	394	...	...	93,480	93,874
Medical—						
Professional Establishments	11,336	2,187	7,306	24,532	...	45,361
Hospitals and Dispensaries	2,81,950	43,833	18,493	1,01,916	60,881	5,07,073
Vaccination	8,301	8,225	...	...	6,282	22,808
Minor Departments—						
Public Gardens (Establishment and other charges)	1,01,716	19,540	...	...	5,098	1,26,354
Cemeteries (Establishment and other charges)	8,332	441	...	...	...	8,773
Public Exhibitions and Fairs	...	2,216	...	...	...	2,216
Conservancy (Establishment and other charges)	9,79,105	1,80,322	36,429	1,488	1,149	11,98,493
Water-supply (Establishment and other charges)	71,148	350	26,818	...	...	98,316
Statistical Establishments	...	66	...	...	...	66
Superannuation—						
Pensions and Gratuities	3,809	1,083	96,790	49,092	1,934	1,52,708
Miscellaneous—						
Rents, Rates, and Taxes	1,1169	4,217	7,10,016	96,206	4,820	8,26,428
Petty Establishments	1,11,031	20,309	7,75,458	...	...	9,06,798
Miscellaneous	61,969	63,937	9,66,939	68,202	7,06,014	18,67,111
Public Works—						
Supervising Establishment, Tools and Plant	2,492	5,892	1,56,094	1,70,927	27,230	3,62,635
Stock not chargeable to any particular work	...	...	15,669	55,275	...	70,944
Original Works—						
Buildings	44,200	40,481	8,73,969	1,34,239	...	10,92,889
Roads	21,802	12,242	11,140	548	...	45,732
Port Appliances	...	...	1,01,106	2,08,067	...	3,09,173
Other Works	42,191	28,687	5,73,580	1,35,933	2,471	7,82,802
Maintenance and Repairs—						
Buildings	29,438	13,475	1,09,270	81,749	745	2,34,677
Roads	1,60,218	19,347	41,406	11,905	33,479	2,60,355
Port Appliances	...	...	1,12,136	2,43,770	5,697	3,61,603
Other Works	29,295	31,031	6,77,947	93,783	37,913	8,69,969
Petty Construction and Repairs	22,152	83,294	41,919	22,930	14,248	1,84,543
Deposits and Advances—						
Repayment of Loans from Government	17,825	2,000	5,42,396	71,398	...	6,33,619
Repayment of Loans from the Public	...	...	...	60,000	...	60,000
Investment in Government Securities or otherwise	...	1,004	4,73,794	1,82,330	32,214	6,89,342
Stock Account	...	...	1,06,257	21,427	...	1,27,684
Other Deposits and Advances	22,190	16,817	23,35,424	8,65,543	5,954	32,45,928
Total Disbursements R	27,43,460	10,32,419	1,78,14,069	53,79,453	20,84,096	2,90,53,497
Closing Balance R	5,67,091	5,48,642	35,53,314	19,79,643	9,85,667	76,34,357
GRAND TOTAL R	33,10,551	15,81,061	2,13,67,383	73,59,096	30,69,763	3,66,87,854

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1903.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Berar.(d)	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Receipts.												
LAND REVENUE—												
Income from Land, the property of the Funds	30,285	17,638	14,133	194	5,324	1,49,183	97,001	20,883	17	15,692	...	3,50,350
EXCISE—												
License Fees and Duties	9,289	...	...	...	...	...	36	...	...	6	...	9,331
ASSESSED TAXES—												
Taxes upon Houses	4,654	...	22,244	1,439	19,502	38,339	78,462	10,382	10,887	47,725	...	2,33,634
Licenses on Trades and Professions	296	1,297	3,097	...	...	7,687	675	882	1,880	11,423	...	27,237
Chowkidari Tax	26,598	...	...	...	314	13,728	...	...	...	...	...	40,640
Octroi	1,67,008	93,857	...	...	...	1,21,755	2,24,937	45,738	...	55,094	...	7,08,389
Miscellaneous (including Taxes on Horses and Carriages)	1,586	544	1,804	130	1,783	4,416	10,098	1,335	2,183	15,832	...	39,711
INTEREST—												
Interest on Government Securities and other Investments	...	80	...	...	...	2,161	...	...	...	...	...	2,241
POLICE—												
Fees, Fines, and Forfeitures	5,435	1,490	1,535	23	2,538	9,055	8,174	2,416	1,036	3,892	...	35,594
Unclaimed Property	22	...	59	...	...	...	64	16	3	2	...	166
Miscellaneous (including Cattle-pound receipts)	1,413	3,091	2,116	1,685	2,042	10,057	3,456	564	809	2,212	...	27,445
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	276	...	...	...	...	1,746	6,211	...	...	...	8,233
MINOR DEPARTMENTS—												
Agriculture—												
Public Gardens	5,885	1,000	255	...	...	6,904	8,981	258	...	1,414	...	24,697
Sanitation—												
Conservancy Tax and Fees	6,230	12,501	24,101	259	15,942	59,280	27,504	14,822	1,320	51,492	...	2,13,451
Sales of Manure, etc.	5,146	3,422	...	...	...	5,968	16,279	2,997	648	26,441	...	60,901
Water-supply—												
Sale of Water	8,929	623	490	...	10,222	2	1,344	5,486	146	919	...	28,161
Other receipts	...	1,324	...	373	...	1,325	1,016	...	...	126	...	4,164
MISCELLANEOUS—												
Sales of old Materials	843	570	420	...	186	746	1,464	48	...	3,868	...	8,145
Contributions (including Grants-in-aid from Government)	68,097	11,872	1,11,387	5,213	20,806	40,773	73,275	17,458	15,157	65,015	1,480	4,31,138
Rents of Houses	5,182	8,005	184	...	239	774	2,467	36	...	9,190	...	26,077
Sales of Fruit, Grass, etc.	5,280	13,116	2,805	1,270	6,641	70,877	33,302	4,370	4,183	13,987	...	1,55,831
Miscellaneous	29,294	9,419	18,907	173	19,335	47,293	44,973	9,686	2,074	31,870	...	2,13,024
PUBLIC WORKS—												
Tolls and Ferries	...	...	...	...	1,787	3	...	...	...	146	...	1,936
Miscellaneous	600	335	...	...	2	1,169	1,884	...	...	770	...	4,760
DEPOSITS AND ADVANCES—												
Loans from Government	...	...	...	...	...	...	...	...	...	10,000	...	10,000
Sale-proceeds of Investments	...	...	...	...	...	6,875	...	...	...	...	...	6,875
Other Deposits and Advances	40	...	13,426	...	259	...	...	3	...	7,512	...	21,240
TOTAL RECEIPTS . R	3,82,712	1,80,460	2,16,963	10,759	1,06,922	5,98,375	6,37,138	1,43,591	40,343	3,74,628	1,480	26,93,371
OPENING BALANCE . R	1,48,098	25,743	15,791	1,944	11,641	1,71,898	(a) 1,31,983	(a)58,722	2,340	49,020	...	6,17,180
GRAND TOTAL . R	5,30,810	2,06,203	2,32,754	12,703	1,18,563	7,70,273	7,69,121	2,02,313	42,683	4,23,648	1,480	33,10,551

Disbursements.												
Refunds—												
Refunds of Taxes	10,914	20,440	601	...	25	1,185	18,936	...	120	1,169	...	53,390
Miscellaneous Refunds	626	204	166	564	31	1,518	12,516	493	83	1,151	...	17,352
Charges of Collection of Revenue—												
Rate and Cess collecting Establishments	13,084	...	2,507	...	2,635	16,573	23,190	777	1,885	5,856	...	66,507
Other collecting Establishments	...	9,260	819	...	729	...	634	1,947	...	...	...	13,389
Interest—												
Interest on Debt	5,833	436	...	...	...	...	...	...	...	2,328	...	8,597
General Administration—												
Establishments engaged in General Management and Accounts	18,377	6,228	12,370	839	5,207	33,355	34,679	7,716	2,746	21,878	...	1,43,395
Contributions towards Establishment in Government Offices	191	80	781	...	996	2,592	110	...	...	976	...	5,726
Law and Justice—												
Criminal Courts	114	...	30	...	...	19	2	...	...	...	...	165
Jails	391	...	...	...	18	...	1	...	...	...	...	410
Police—												
Executive Force	1,08,768	17,168	37,178	96	9,311	53,878	72,190	18,351	...	52,763	...	3,69,703
Miscellaneous (including Cattle-pounds)	218	1,120	5,641	310	460	1,470	1,889	109	661	832	...	12,710
Education—												
Colleges and Schools	...	...	...	...	...	...	...	...	...	2,065	...	2,065
Grants-in-aid	4,002	600	...	...	84	1,406	2,290	...	...	...	...	8,382
Medical—												
Professional Establishments	...	6,189	...	...	...	...	5,147	...	...	...	...	11,336
Hospitals and Dispensaries	26,008	11,773	10,236	...	12,514	(b) 73,973	64,035	14,136	11,248	58,027	...	2,81,950
Vaccination	1,014	702	496	300	339	2,082	1,676	281	...	1,411	...	8,301
Minor Departments—												
Public Gardens (Establishment and other charges)	14,223	4,470	(c) 3,703	10	729	32,290	33,389	7,346	...	5,556	...	1,01,716
Cemeteries (Establishment and other charges)	1,164	120	...	...	...	3,470	2,933	120	...	525	...	8,332
Conservancy (Establishment and other charges)	1,32,118	63,420	80,500	7,291	35,570	2,14,034	2,08,144	65,182	15,719	1,55,897	1,230	9,79,105
Water-supply (Establishment and other charges)	16,948	6,432	1,969	...	3,868	25,570	4,594	4,635	60	7,072	...	71,148
Superannuation—												
Pensions and Gratuities	120	...	...	...	3,599	...	...	...	...	90	...	3,809
Miscellaneous—												
Rents, Rates, and Taxes	241	720	...	...	6,861	1,429	1,003	453	...	462	...	11,169
Petty Establishments	17,752	3,350	3,882	108	2,320	47,542	31,927	3,683	133	334	...	1,11,031
Miscellaneous	2,628	2,321	9,596	234	6,748	...	29,651	9,027	379	1,135	250	61,969
Public Works—												
Supervising Establishment, Tools and Plant	480	800	178	...	...	...	...	...	80	954	...	2,492
Original Works—												
Buildings	805	2,967	21,336	250	...	11,218	3,450	2,462	150	1,562	...	44,200
Roads	...	300	...	1,320	25	13,227	6,002	928	...	...	...	21,802
Other Works	2,324	947	685	...	486	12,867	14,778	4,566	300	5,238	...	42,191
Maintenance and Repairs—												
Buildings	4,732	2,651	684	300	1,464	7,034	5,385	1,916	385	5,487	...	29,438
Roads	15,873	9,036	18,424	50	3,274	39,440	48,179	5,036	2,292	18,614	...	1,60,218
Other Works	9,486	1,462	1,597	5	4,981	4,418	3,727	473	753	2,393	...	29,295
Petty Construction and Repairs	6,024	48	1,469	297	188	2,508	6,310	150	1,081	4,077	...	22,152
Deposits and Advances—												
Repayment of Loans from Government	10,000	5,404	...	...	...	...	...	...	...	2,421	...	17,825
Other Deposits and Advances	40	694	8,426	...	2,818	6,875	...	...	...	3,337	...	22,190
Total Disbursements . R	4,24,498	1,78,742	2,23,274	11,974	1,05,280	6,09,973	6,36,767	1,49,787	38,075	3,63,610	1,480	27,43,460
Closing Balance . R	1,06,312	27,461	9,480	729	13,283	1,60,300	1,32,354	52,526	4,608	60,038	...	5,67,091
Grand Total . R	5,30,810	2,06,203	2,32,754	12,703	1,18,563	7,70,273	7,69,121	2,02,313	42,683	4,23,648	1,480	33,10,551

(a) Includes the balance of the General Hospital Funds.
(b) Includes R12,765 for Plague charges.
(c) Includes R2,009 on account of Rubber Plantation (Establishment and other charges).
(d) From 1st October 1902.

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1903.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	(b) Berar.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—												
Income from Land, the property of the Funds	9,332	...	5,327	...	47,781	...	...	...	...	6,965	315	69,720
STAMPS—												
Sale of Stamps	6,030	...	...	...	...	...	...	...	...	...	...	6,030
EXCISE—												
License Fees and Duties	41,949	...	50	...	...	...	...	...	...	...	...	41,999
PROVINCIAL RATES—												
Rates and Cesses on Lands	2,546	...	...	...	6,119	...	...	...	...	5,347	...	14,012
ASSESSED TAXES—												
Taxes upon Houses	5,678	...	23,275	1,370	...	3,64,161	...	292	...	3,042	561	3,98,379
Licenses on Trades and Professions	1,281	...	...	...	...	2,414	...	...	...	58	...	3,753
Chowkidari Tax	22,475	...	...	...	...	...	6,224	...	...	...	...	28,699
Octroi	79,370	...	...	...	...	...	...	...	...	...	...	79,370
Miscellaneous (including Taxes on Horses and Carriages)	13,155	...	1,075	...	...	...	11	...	...	4,321	...	18,562
REGISTRATION—												
Fees and Miscellaneous	490	...	...	...	...	...	...	...	...	...	...	490
INTEREST—												
Interest on Government Securities and other Investments	15,201	...	...	...	...	19	...	...	...	1,585	...	16,805
POLICE—												
Fees, Fines, and Forfeitures	2,872	...	2,701	...	...	...	1	...	...	203	...	5,777
Unclaimed Property	66	...	1,257	...	...	...	...	...	...	...	...	1,323
Miscellaneous (including Cattle-pound receipts)	1,383	...	1,009	2,595	...	...	...	...	...	111	100	5,198
EDUCATION—												
School Fees	2,858	...	...	...	...	...	...	...	...	340	...	3,198
Miscellaneous	7,973	...	25	...	...	...	...	...	...	...	...	7,998
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	4,262	...	...	96	...	...	...	1,653	...	6,011
MINOR DEPARTMENTS—												
Agriculture—												
Public Gardens	6,347	...	119	...	...	...	...	...	...	94	14	6,574
Public exhibitions and fairs	930	...	...	...	...	272	...	...	...	...	...	1,202
Sanitation—												
Conservancy Tax and Fees	11,625	...	362	...	...	...	...	64	...	1,944	...	13,995
Sales of Manure, etc.	140	...	...	...	...	17,526	...	...	...	19	...	17,685
Water-supply—												
Sale of water	865	...	...	...	...	...	...	...	...	229	...	1,094
Other receipts	100	...	...	2,769	...	...	...	...	...	...	...	2,869
MISCELLANEOUS—												
Sales of old Materials	444	...	...	...	...	...	...	...	...	32	...	476
Sales of Land and Houses	14,125	...	...	...	...	...	...	...	...	135	...	14,260
Contributions (including Grants-in-aid from Government)	2,044	...	19,000	4,500	...	...	...	...	...	10,902	3,500	39,946
Rents of Houses	8,322	...	...	...	...	10,465	...	640	...	6,961	...	26,388
Sales of Fruit, Grass, etc.	3,928	...	225	...	...	773	...	183	...	2,773	...	7,882
Miscellaneous	7,443	...	1,45,821	66	28,306	25,945	...	426	...	6,036	98	2,14,141
PUBLIC WORKS—												
Tolls and Ferries	50	...	6,873	...	976	...	...	...	...	2,319	...	10,218
Miscellaneous	64	...	15	...	...	...	...	...	...	1,062	14	1,155
DEPOSITS AND ADVANCES—												
Sale proceeds of investments	...	...	...	...	...	489	...	...	...	...	...	489
Other Deposits and Advances	10,853	...	4,175	...	...	40	...	386	...	...	...	15,454
TOTAL RECEIPTS . R	2,79,939	...	2,15,571	11,300	83,182	4,22,200	6,236	1,991	...	56,131	4,602	10,81,152
OPENING BALANCE . R	2,10,361	...	86,348	4,383 (a)	51,275	1,02,588	(a) 2,448	1,330	...	35,080	6,096	4,99,909
GRAND TOTAL . R	4,90,300	...	3,01,919	15,683	1,34,457	5,24,788	8,684	3,321	...	91,211	10,698	15,81,061

Disbursements.												
Refunds—												
Refunds of Taxes	110	...	906	...	158	194	...	...	...	...	...	1,368
Miscellaneous Refunds	89	...	1,475	...	...	44	...	...	...	6	...	1,614
Charges of Collection of Revenue—												
Rate and Cess collecting Establishments	3,818	...	210	...	...	26,539	475	...	...	326	...	31,368
Other collecting Establishments	8,956	...	1,386	...	17,169	...	...	...	...	360	...	27,871
Interest—												
Interest upon Debt	653	...	...	...	...	...	...	...	...	...	...	653
General Administration—												
Establishments engaged in General Management and Accounts	23,067	...	12,821	1,021	17,089	5,182	...	283	...	7,672	2	7,137
Contribution towards Establishments in Government Offices	2,687	...	3,350	...	...	...	...	...	...	133	...	6,170
Law and Justice—												
Criminal Courts	5,056	...	...	...	...	...	...	...	...	...	...	5,056
Jails	407	...	...	...	...	...	...	...	...	...	...	407
Police—												
Executive Force	52,904	...	...	...	...	1,86,755	3,904	...	...	801	...	2,44,364
Miscellaneous (including Cattle-pounds)	1,032	...	654	336	...	9,009	55	...	...	39	...	11,125
Education—												
Inspection	69	...	...	...	...	...	...	...	...	...	...	69
Colleges and Schools	14,007	...	500	...	...	13	...	...	...	1,413	...	15,933
Scholarships and Prizes	684	...	...	...	...	...	...	...	...	15	...	699
Grants-in-aid	2,974	...	10,896	120	3,155	...	...	...	...	...	...	17,145
Miscellaneous	234	...	...	...	...	...	...	...	...	160	...	394
Medical—												
Professional Establishments	2,187	..	...	...	...	...	...	...	...	...	...	2,187
Hospitals and Dispensaries	4,323	...	17,707	231	10,894	4,998	...	...	...	5,680	...	43,833
Vaccination	216	...	1,993	...	...	5,986	...	...	...	30	...	8,225
Minor Departments—												
Public Gardens (Establishment and other charges)	14,910	...	1,625	...	1,611	659	...	...	...	367	358	19,540
Cemeteries (Establishment and other charges)	441	...	...	...	...	...	...	...	...	...	...	441
Public Exhibitions and Fairs	1,042	...	...	...	700	474	...	...	...	...	...	2,216
Conservancy (Establishment and other charges)	32,459	...	30,581	3,056	...	1,07,288	1,502	323	...	4,832	281	1,80,322
Water-supply (Establishment and other charges)	177	...	...	...	...	...	...	...	...	173	...	350
Statistical Establishments	...	...	...	...	...	66	...	...	...	...	...	66
Superannuation—												
Pensions and Gratuities	553	...	...	...	...	...	...	...	...	530	...	1,083
Miscellaneous—												
Rents, Rates and Taxes	4,217	...	...	...	...	...	...	...	...	...	...	4,217
Petty Establishments	3,085	...	14,256	...	...	279	...	...	...	2,625	64	20,309
Miscellaneous	25,577	...	14,822	89	17,645	3,256	...	9	...	2,589	...	63,987
Public Works—												
Supervising Establishment, Tools and Plant	2,411	...	1,200	...	...	...	...	...	...	2,259	22	5,892
Original Works—												
Buildings	2,902	...	14,817	450	...	...	...	34	...	21,909	369	40,481
Roads	2,308	...	7,775	499	...	...	...	...	...	1,600	...	12 242
Other Works	15,777	...	9,823	775	2,200	...	...	...	...	...	112	28,687
Maintenance and Repairs—												
Buildings	4,649	...	5,975	...	...	...	...	...	...	2,575	276	13,475
Roads	3,334	...	10,472	...	...	...	...	456	...	3,427	1,658	19,347
Other Works	4,005	...	18,267	...	7,661	...	...	320	...	500	278	31,031
Petty Construction and Repairs	4,590	...	...	...	...	73,152	1	...	...	5,551	...	83,294
Deposits and Advances—												
Repayment of Loans from Government	2,000	...	...	...	...	...	...	...	...	...	...	2,000
Investment in Government Securities or Otherwise	...	...	...	...	...	...	...	...	...	1,004	...	1,004
Other Deposits and Advances	8,494	...	4,279	...	2 418	1,626	...	...	...	...	...	16.817
Total Disbursements . R	2,56,404	...	1,85,800	6,577	80,700	4,25,520	5,937	1,425	...	66,636	3,420	10,32,419
Closing Balance	2,33,896	...	1,16,119	9,106	53,757	99,268	2,747	1,896	...	24,575	7,278	5,48,642
GRAND TOTAL . R	4,90,300	...	3,01,919	15,683	1,34,457	5,24,788	8,684	3,321	...	91,211	10,698	15,81,061

(a) Differs from last year's closing balance for corrections since made.
(b) From 1st October 1902.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1903.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	R	R	R	R	R	R	R	R	R
Land Revenue—									
Income from Land, the property of the Funds	3,34,535	...	8,71,960	12,06,495	...	...	...	10,672	10,672
Assessed Taxes—									
Licenses of Tradesand Professions	...	...	...	...	...	1,777	...	...	1,777
Registration—									
Fees and Miscellaneous	20,026	...	...	20,026	...	...	...	...	...
Interest—									
Interest on Government Securities and other Investments	14,425	32,663	1,81,359	2,28,447	8,449	...	6,907	60,965	76,311
Police—									
Fees, Fines and Forfeitures	2,806	...	...	2,806	940	...	...	39	979
Marine—									
Hire of Vessels	5,082	...	1,490	6,572	35,885	...	...	7,531	43,416
Sale-proceeds of Vessels and Stores	...	...	15,802	15,802	12,759	...	4,212	390	17,361
Pilotage receipts	...	...	1,90,606	1,90,606	...	...	55,901	1,58,329	2,14,230
Other Fees and Dues	69,75,074	6,54,960	1,68,609	77,98,643	15,48,791	69,704	5,28,456	15,32,130	36,79,081
Medical—									
Hospital receipts (including sale of Medicines)	...	...	65	65	...	...	...	...	...
Minor Departments—									
Water-supply—									
Sale of Water	...	12,353	98,243	1,10,596	25,857	4,465	...	36,519	66,841
Superannuation—									
Contributions towards Pensions	...	...	30,405	30,405	1,05,536	...	...	51	1,05,587
Miscellaneous—									
Sales of old Materials	31,778	...	2,733	34,511	3,295	...	...	...	3,295
Sales of Land and Houses	55,404	...	17,797	73,201	...	...	...		...
Contributions (including Grants-in-aid from Government)	1,14,590	20,000	...	1,34,590	...	1,200	46,247	1,200	48,647
Rents of Houses	2,58,108	7,548	6,01,517	8,67,233	...	...	...	72,062	72,062
Sales of Fruit, Grass, etc.	...	...	...	...	...	...	...	5,700	5,700
Miscellaneous	33,209	505	...	33,714	12,786	23,426	6,037	27,222	69,471
Public Works—									
Tolls and Ferries	...	...	29,07,834	29,07,834	...	...	...	1,67,662	1,67,662
Miscellaneous	...	...	9,67,701	9,67,701	10,250	...	...	...	10,250
Deposits and Advances—									
Loans from Government	...	...	...	...	12,000	...	...	...	12,000
Loans by Public Subscription	...	...	13,50,000	13,50,000	...	...	...	...	...
Sale-proceeds of Investments	69,979	49,122	...	1,19,101	...	...	...	1,22,500	1,22,500
Stock Account	...	...	35,908	35,908	16,245	...	...	...	16,245
Other Deposits and Advances	2,49,178	1,538	19,59,118	22,09,834	72,463	5,000	...	8,92,070	9,69,533
Total Receipts . R	81,64,254	7,78,689	94,01,147	1,83,44,090	18,65,256	1,05,572	6,47,760	30,95,042	57,13,630
Opening Balance . R	9,78 278(a)	3,28,026	17,16,989	30,23,293	9,31,823	26,303	2,92,273	3,95,067	16,45,466
GRAND TOTAL . R	91,42,532	11,06,715	1,11,18,136	2,13,67,383	27,97,079	1,31,875	9,40,033	34,90,109	73,59,096

Disbursements.									
REFUNDS—									
Refunds of Taxes	...	9,317	...	9,317	50	...	3,418	5,220	8,688
Miscellaneous Refunds	...	...	...	...	51,868	97	...	1,044	53,009
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess collecting Establishments	...	3,303	...	3,303	...	...	...	...	...
Other collecting Establishments	29,875	...	4,74,275	5,04,150	...	...	...	4,31,370	4,31,370
INTEREST—									
Interest on Debt	19,66,338	2,73,175	22,97,168	45,36,681	16,420	9,187	...	2,24,413	2,50,020
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	2,45,445	2,03,737	1,22,217	5,71,399	64,302	7,810	52,739	94,128	2,18,979
Contributions towards Establishment in Government Offices	48,863	2,000	2,500	53,363	4,671	77	...	13,131	17,879
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	2,570	...	...	670	3,240
POLICE—									
Executive Force	49,160	...	36,119	85,279	44,507	1,242	...	14,860	60,609
Miscellaneous (including Cattle-pounds)	10,785	...	...	10,785	...	...	...	5,226	5,226
MARINE—									
Dockyard and Port Establishments	2,84,176	...	1,02,670	3,86,846	4,42,798	16,398	1,61,182	43,007	6,63,385
Pilotage Establishments	...	...	1,33,160	1,33,160	...	...	44,055	59,033	1,03,088
Ship and Boat Establishments	1,67,107	...	23,199	1,90,306	1,35,606	30,357	13,881	25,633	2,05,477
Light-houses and Light-ships	94,546	...	25,127	1,19,673	3,850	4,192	51,290	46,557	1,05,889
Building, Purchase, and Repair of Ships	2,54,173	...	82,403	3,36,576	1,04,034	...	...	44,187	1,48,221
Miscellaneous	19,37,697	22,340	1,02,838	20,62,875	2,10,744	26,266	84,860	81,243	4,03,113
MEDICAL—									
Professional Establishments	...	...	7,306	7,306	12,414	...	...	12,118	24,532
Hospitals and Dispensaries	...	...	18,493	18,493	1,01,916	...	...	...	1,01,916
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	36,429	...	...	36,429	...	...	...	1,488	1,488
Water-supply (Establishment and other charges)	...	...	26,818	26,818	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	62,228	...	34,562	96,790	7,594	4,002	16,452	21,044	49,092
MISCELLANEOUS—									
Rents, Rates, and Taxes	2,89,141	...	4,20,875	7,10,016	80,221	...	...	15,985	96,206
Petty Establishment	7,75,458	...	...	7,75,458	...	...	...	...	...
Miscellaneous	3,21,327	...	6,45,612	9,66,939	735	...	(b)65,767	1,700	68,202
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	1,27,498	28,596	...	1,56,094	65,720	...	9,735	95,472	1,7[illegible],927
Stock not chargeable to any particular work	15,669	...	...	15,669	...	...	...	55,275	55,275
Original Works—									
Buildings	2,74,535	61,771	5,37,663	8,73,969	31,404	...	1,034	1,01,801	1,34,239
Roads	...	...	11,140	11,140	...	...	...	548	548
Port Appliances	34,591	...	66,515	1,01,106	...	...	...	2,08,067	2,08,067
Other Works	2,87,196	17,766	2,68,618	5,73,580	11,673	...	44,483	79,777	1,35,933
Maintenance and Repairs—									
Buildings	56,577	...	52,693	1,09,270	42,748	...	3,267	35,734	81,749
Roads	19,783	...	21,623	41,406	9,602	...	...	2,303	11,905
Port Appliances	1,12,136	...	...	1,12,136	1,28,103	...	...	1,15,667	2,43,770
Other Works	1,82,725	...	4,95,222	6,77,947	91,748	46	1,989	...	93,783
Petty Construction and Repairs	...	41,919	...	41,919	6,440	...	212	16,278	22,930
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	2,31,010	3,00,000	11,386	5,42,396	947	9,628	...	60,823	71,398
Repayment of Loans from the Public	...	...	...	...	50,000	...	...	10,000	60,000
Investment in Government Securities or otherwise	...	78,794	3,95,000	4,73,794	...	...	...	1,82,330	1,82,330
Stock Account	69,930	...	36,327	1,06,257	14,630	...	...	[illegible],797	21,427
Other Deposits and Advances	2,34,522	37,208	20,63,694	23,35,424	22,201	5,895	...	8,37,447	8,65,543
TOTAL DISBURSEMENTS . R	82,18,920	10,79,926	85,15,223	1,78,14,069	17,59,516	1,15,197	5,54,364	29,50,376	53,79,453
CLOSING BALANCE . R	9,23,612	26,789	26,02,913	35,53,314	10,37,563	16,678	3,85,669	5,39,733	1[illegible],79,643
GRAND TOTAL . R	91,42,532	11,06,715	1,11,18,136	2,13,6[illegible],383	27,97,079	1,31,875	9,40,033	34,90,109	73,59,096

(a) Differs from last year's closing balance by R2,88,107 owing to the inclusion of the balance under Suspense Account.
(b) Includes R64,086 on account of contributions.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1903.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	...	...	2,42,346	...	60,000	...	...	...	...	...	3,02,346
EXCISE—											
License Fees and Duties	1,29,275	...	...	...	...	...	...	...	...	...	1,29,275
PROVINCIAL RATES—											
Miscellaneous	1,969	...	...	...	...	...	...	...	...	...	1,969
INTEREST—											
Interest on Government Securities and other Investments	1,012	...	9,428	3,920	75,356	838	...	...	13,401	4,872	1,08,827
POLICE—											
Fees, Fines, and Forfeitures	...	2,311	882	...	...	...	...	...	...	...	3,193
Miscellaneous (including Cattle-pound receipts)	1,669	...	...	...	...	...	6,675	5,784	...	1,24,370	1,38,498
MARINE—											
Hire of vessels	...	...	13,035	...	...	...	...	...	...	...	13,035
Pilotage receipts	...	...	3,45,818	...	...	...	...	...	...	...	3,45,818
Other Fees and Dues	...	...	33,396	...	1,17,257	...	...	...	...	33,731	1,84,384
EDUCATION—											
School Fees	14,399	...	24,350	...	9,085	...	...	...	2,12,935	...	2,60,769
Miscellaneous	...	...	37,424	22	...	...	...	...	16,306	...	53,752
MINOR DEPARTMENTS—Agriculture—											
Public gardens	80	...	5,073	...	...	...	...	...	...	...	5,153
MISCELLANEOUS—											
Sales of old Materials	20	...	...	...	1,216	...	...	...	...	...	1,236
Sales of Land and Houses	...	...	64,399	...	...	...	...	...	...	...	64,399
Contributions (including Grants-in-aid from Government)	1,416	...	72,950	...	1,697	8,836	...	...	...	...	84,899
Rents of Houses	2,520	...	...	...	2,217	...	...	...	...	...	4,737
Sales of Fruit, Grass, etc.	...	...	1,076	...	...	...	...	...	...	...	1,076
Miscellaneous	9,087	...	1,364	...	1,14,215	8,915	...	2,693	...	7,008	1,43,282
PUBLIC WORKS—											
Miscellaneous	...	...	...	...	1,53,303	...	2,05,163	55,835	...	...	4,14,301
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...	650	...	...	...	...	...	...	12,975	13,625
Other Deposits and Advances	...	...	1,994	...	...	...	...	...	...	...	1,994
TOTAL RECEIPTS . R	1,61,447	2,311	8,54,185	3,942	5,34,346	18,589	2,11,838	64,312	2,42,642	1,82,956	22,76,568
OPENING BALANCE . R	38,228	2,606	2,33,643	917	2,84,709	6,298	(a)46,947	36,311	70,770	72,766	7,93,195
GRAND TOTAL . R	1,99,675	4,917	10,87,828	4,859	8,19,055	24,887	2,58,785	1,00,623	3,13,412	2,55,722	30,69,763

Disbursements.											
REFUNDS—											
Miscellaneous Refunds	8,822	...	20,387	...	198	4,860	...	...	393	283	34,943
CHARGES OF COLLECTION OF REVENUE—											
Excise Establishments	1,752	...	...	...	...	...	...	...	...	...	1,752
Rate and Cess-collecting Establishments	...	...	29,686	...	...	...	...	...	...	...	29,686
Other collecting Establishments	...	...	...	...	7,656	...	...	...	...	...	7,656
INTEREST—											
Interest on Debt	...	...	...	...	6,708	...	...	...	...	...	6,708
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	...	...	25,590	...	42,551	...	...	...	12,542	...	80,683
Contributions towards Establishment in Government Offices	1,550	...	2,330	...	1,678	...	...	...	250	2,925	8,733
POLICE—											
Executive Force	...	990	...	...	1,657	2,979	...	...	...	...	5,626
Miscellaneous (including Cattle-pounds)	1,751	...	870	...	...	...	5,794	3,723	...	1,13,203	1,25,341
MARINE—											
Dockyard and Port Establishments	...	...	...	...	900	...	...	...	...	21,191	22,091
Pilotage Establishment	...	...	2,82,467	...	...	...	...	...	...	...	2,82,467
Ship and Boat Establishments	...	...	...	...	42,102	...	...	...	...	...	42,102
Building, Purchase and Repair of Ships	...	...	63,123	...	4,551	...	...	...	...	...	67,674
Miscellaneous	...	...	37,636	...	...	...	...	...	...	4,751	42,387
EDUCATION—											
Colleges and Schools	15,134	...	65,335	1,265	23,073	...	...	...	1,43,515	...	2,48,322
Scholarships and Prizes	...	...	1,496	1,078	14,564	...	...	...	...	...	17,138
Grants-in-aid	1,500	...	...	600	19,078	...	...	...	...	...	21,178
Miscellaneous	38	...	48,383	304	8,696	...	...	...	36,059	...	93,480
MEDICAL—											
Hospitals and Dispensaries	...	...	...	...	60,881	...	...	...	...	...	60,881
Vaccination	...	...	...	...	6,282	...	...	...	...	...	6,282
MINOR DEPARTMENTS—											
Public gardens	...	...	5,098	...	...	...	...	...	...	...	5,098
Conservancy (Establishment and other charges)	24	...	...	...	1,125	...	...	...	...	...	1,149
SUPERANNUATION—											
Pensions and Gratuities	42	...	...	...	1,834	...	...	...	58		1,934
MISCELLANEOUS—											
Rents, Rates, and Taxes	...	...	2,145	...	845	...	...		1,830	...	4,820
Miscellaneous	85,086	...	2,82,086	...	95,039	...	1,99,922	38,523	294	5,064	7,06,014
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	...	...	...	...	26,634	...	...	...	596	...	27,230
Original Works—											
Other Works	...	...	1,599	...	872	...	...	...	...	...	2,471
Maintenance and Repairs—											
Buildings	...	...	...	...	745	...	...	...	...	...	745
Roads	...	...	...	...	33,479	...	...	...	...	...	33,479
Port Appliances	...	...	...	...	5,697	...	...	...	...	...	5,697
Other Works	...	...	...	...	37,913	...	...	...	...	...	37,913
Petty Construction and Repairs	7,850	...	170	...	6,228	...	...	...	...	...	14,248
DEPOSITS AND ADVANCES—											
Investment in Government Securities or otherwise	9,100	...	5,226	...	...	...	...	...	10,904	6,984	32,214
Other Deposits and Advances	...	...	1,596	...	4,358	...	...	...	...	...	5,954
TOTAL DISBURSEMENTS . R	1,32,649	990	8,75,223	3,247	4,55,344	7,839	2,05,716	42,246	2,06,441	1,54,401	20,84,096
CLOSING BALANCE . R	67,026	3,927	2,12,605	1,612	3,63,711	17,048	53,069	58,377	1,06,971	1,01,321	9,85,667
GRAND TOTAL . R	1,99,675	4,917	10,87,828	4,859	8,19,055	24,887	2,58,785	1,00,623	3,13,412	2,55,722	30,69,763

(a) Includes the balance R8,758 of the Shah Nahr Canal Fund constituted into an Excluded Local Fund in the course of the year.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1902-1903.

ACCOUNT

OF

MUNICIPALITIES FOR 1902-1903

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India, General.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
RECEIPTS.	R	R	R	R	R	
By Balance in hand at the close of last year	92,732	(a) 3,14,824	(b) 23,09,442	59,277	(d) 14,84,929	
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	3,31,582	8,33,123	...	...	...	2
2. Tax on houses and lands	7,402	32,485	11,53,268	47,217	21,75,166	3
3. Tax on animals and vehicles	1,179	18,815	52,108	8,179	2,32,438	4
4. Tax on professions and trades	5,510	690	3,548	...	4,18,246	5
5. Tolls (on roads and ferries)	1,590	20,009	1,58,815	16,586	...	6
6. Water-rate	3,457	1,05,702	2,99,276	14,384	13,71,499	7
7. Lighting-rate	...	...	1,67,281	...	4,57,930	8
8. Conservancy (including scavenging and latrine rate)	15,334	82,800	4,83,131	21,137	5,17,499	9
9. Others	...	49,154	...	12,416	...	10
	3,66,054	11,42,778	23,17,427	1,19,919	51,72,778	11
B.—Realisations under Special Acts—						
1. Pounds	3,145	32,931	18,058	16,612	792	12
2. Hackney-carriages	1,594	1,685	42,008	...	19,116	13
3. Licenses for sale of spirits and drugs	...	...	...	...	...	14
4. Others	45	...	...	130	22,871	15
	4,784	34,616	60,066	16,742	42,779	16
C.—Revenue derived from Municipal property and power apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	40,550	48,663	57,462	7,395	57,948	17
2. Sale proceeds of lands and produce of lands, etc.	7,968	17,562	28,292	3,126	33,133	18
3. Conservancy receipts (other than taxes and rates)	13,940	10,336	25,118	4,428	2,433	19
4. Fees and Revenue from Educational Institutions	1,107	27,887	69,419	653	...	20
5. " " Medical Institutions	299	...	16,525	1,329	892	21
6. " " Markets and Slaughter-houses	10,216	55,785	13,83,694	27,046	2,28,187	22
7. " " from tramways	...	200	13,280	...	65,668	23
8. Other fees	4,759	17,950	(c) 2,35,612	463	20,153	24
9. Fines under Municipal and other Acts	2,572	7,179	59,490	1,249	65,897	25
10. Interest on Investments—(i) General	711	263	27,177	...	32,323	26
(ii) Educational	...	182	...	...	...	27
(iii) Medical	175	...	...	...	286	28
11 Premium on Loans	...	...	10,800	...	...	29
	82,297	1,86,007	19,26,869	45,689	5,06,920	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	...	16,303	67,420	37,647	8,737	31
(ii) Educational	3,886	43,407	38,527	...	...	32
(iii) Medical	2,520	300	1,35,754	...	...	33
2. From Local funds—(i) General	...	2,611	3,01,273	11,000	...	34
(ii) Educational	...	15	25,026	...	...	35
(iii) Medical	620	...	22,992	400	...	36
3. Other—(i) General	...	9,453	4,088	200	...	37
(ii) Educational	...	1,946	50	...	...	38
(iii) Medical	...	...	1,421	100	...	39
	7,026	74,035	8,96,551	49,347	8,737	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	11,986	4,209	57,205	733	25,058	41
2. Other items	21,574	52,473	1,18,186	3,793	2,25,356	42
	33,560	56,682	1,75,391	4,526	2,50,414	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	1,691	...	...	...	44
2. Loans from Government	...	37,591	1,95,000	...	...	45
" raised in the market from private individuals	...	...	36,82,000	...	15,01,700	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	6,50,500	47
4. Advances—(i) Permanent	...	538	150	290	...	48
(ii) Other	7,195	62,054	5,00,229	239	...	49
5. Deposits	8,853	30,762	3,70,955	60	83,602	50
	16,048	1,32,636	47,48,334	589	22,35,802	51
TOTAL RECEIPTS R	5,09,769	16 26,754	98,24,638	2,36,812	82,17,43[illegible]	52
GRAND TOTAL R	6,02,501	19,41,578	1,21,34,080	2,96,089	97,02,359	53

(a) Differs from last year's closing balance for corrections since made
(b) Differs from last year's closing balance owing to the abolition of Thayetmyo Hospital Fund.
(c) Included R60,790, 60,282 and 53,[illegible] on account of Hack cart licenses receipts, Water Fund receipts and Pawn shop license fees.
(d) Differs last year's closing balance by R1 for corrections since made

PALITIES for 1902-1903.

Number of Items.	Beggal. District Municipalities.	United Provinces of Aga and Oudh.	Punjab.	North-West Frontier Province.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Berar*.	Total.
	R	R	R	R	R	R	R	R	R	R
	[illegible]46	(a)18,12,220	(d)14,29,133	1,74,365	10,84,888	8,89,320	2,21,566	(a)14,39,792	2,47,939	1,21,93,667
	...	29,68,970	29,04,079	3,76,486	...	...	16,13,188	26,15,200	...	1,16,42,628
3	11,99,898	1,93,231	2,44,660	1,438	5,59,220	9,04,461	27,10,559	6,84,582	17,022	99,30,609
4	2,48,873	48,456	46,435	3,694	1,12,572	2,15,193	3,62,995	1,04,072	9,487	14,64,496
5	57,025	1,42,675	...	...	77,306	1,99,813	76,518	12,036	38,305	10,31,672
6	1,35,460	1,18,913	26,909	...	38,677	3,93,262	8,018	2,27,112	4,135	11,49,486
7	2,[illegible]9,348	2,51,975	43,276	305	2,23,240	1,73,643	15,10,421	4,54,002	9,392	47,19,920
8	85,845	...	...	18	69,908	...	...	83	...	7,81,065
9	7,75,743	47,988	6,018	433	...	...	7,95,984	3,08,383	13,284	30,67,734
10	(e)6,06,453	(f)3,69,788	17,550	...	...	3,791	...	(g)1,06,366	..	11,65,518
11	33,68,645	41,41,996	32,88,927	3,82,374	10,80,923	18,90,163	70,77,683	45,11,836	91,625	3,49,53,128
12	59,661	77,003	21,501	548	...	465	...	21,615	3,046	2,55,377
13	12,182	30,373	17,493	886	...	...	14,371	1,614	...	1,41,322
14	89	...	...	...	...	...	1,43,750	597	...	1,44,436
15	26,935	3,322	9,741	...	...	9,244	11,181	1,988	...	85,457
16	98,867	1,10,698	48,735	1,434	...	9,709	1,69,302	25,814	3,046	6,26,592
17	86,796	3,48,191	1,42,583	57,482	30,363	40,084	1,11,776	88,363	7,930	11,25,586
18	12,880	61,799	2,74,049	2,542	48,257	39,608	30,708	87,904	2,916	6,50,744
19	28,451	1,58,641	1,70,364	17,351	9,009	42,078	3,441	79,067	4,454	5,69,111
20	34,918	23,770	2,18,322	14,221	...	1,37,932	...	1,06,853	3,123	6,38,205
21	11,494	1,144	10,741	140	...	9,608	...	10,149	117	62,438
22	87,767	1,26,178	68,170	8,809	33,832	2,19,590	2,81,605	2,37,247	31,699	27,99,825
23	1,735	...	...		...	...	50,054	3,430	..	1,34,367
24	35,019	1,56,523	14,681	2,953	2,20,309	92,891	1,154	48,667	583	8,51,937
25	43,234	47,178	16,196	2,757	5,515	29,886	12,004	18,159	490	3,12,310
26	17,264	17,136	5,189	...		2,537	3,35,353	12,973	844	
27	1,936	24	1,364	425	350	683	...	3,448	...	4,95,027
28	15,614	297	3,626	105		10,481	...	4,311	52	
29	...	...	456	...	...	...	...	2,323	...	13,579
30	3,77,108	9,40,881	9,25,741	1,06,785	3,47,635	6,25,378	8,26,095	7,02,894	52,830	76,53,129
31	48,277	2,61,480	36,122	115	35,527	39,353	...	695	1,138	5,52,814
32	3,610	369	1,06,503	4,900	...	54,861	...	1,90,015	1,882	4,47,960
33	19,004	...	11,800	766	...	9,718	...	2,03,913	...	3,83,775
34	31,958	38,278	7,636	...	...	137	...	29,059	11,124	4,46,424
35	564	3,424	37,243	1,100	...	...	...	62,468	124	1,29,954
36	83,863	490	73,943	1,060	...	89,869	...	39,430	112	3,12,779
37	16,677	3,101	2,194	...	...	27,023	...	16,399	2,716	81,851
38	2,423	...	1,004	933	...	5,963	...	7,730	2,065	22,114
39	1,18,207	...	5,441	...	...	7,048	...	9,262	135	1,41,614
40	3,24,583	3,07,142	2,81,886	8,874	35,527	2,47,320	...	5,58,971	19,296	25,19,295
41	25,169	14,170	40,917	...	27,556	1,47,333	...	20,744	...	3,75,080
42	52,916	43,215	3,52,805	10,201	64,975	16,715	1,02,608	1,41,202	4,893	12,10,912
43	78,085	57,385	3,93,722	10,201	92,531	1,64,048	1,02,608	1,61,946	4,893	15,85,992
44	50,976	8	45,145	...	...	6,404	93,64,855	84,256	...	95,53,335
45	3,60,600	3,03,000	3,12,607	...	...	1,12,500	...	28,715	...	13,50,013
46	...	...	3,00,000	...	2,91,000	...	12,00,000	2,00,000	...	71,74,700
47	...	...	1,186	...	55,062	2,829	...	35,267	...	7,44,844
48	8,721	380	167	...	...	682	...	4,638	...	15,566
49	1,92,412	22,380	30,678	7	14,040	7,17,720	40,13,665	41,465	205	56,02,289
50	90,486	12,791	16,654	...	6,19,948	2,09,780	1,37,32,048	3,25,582	2,065	1,55,03,586
51	7,03,195	3,38,559	7,06,437	7	9,80,050	10,49,915	2,83,10,568	7,19,923	2,270	3,99,44,333
52	49,50,483	58,96,661	56,45,448	5,09,675	25,36,666	39,86,533	3,64,86,256	66,81,384	1,73,960	8,72,82,469
53	55,83,723	77,08,881	70,74,581	6,84,040	36,21,554	48,75,853	3,67,07,822	81,21,176	4,21,[illegible]99	9,94,76,136

(e) Includes R5,78,947 for tax on persons according to circustances and property.
(f) Includes R24,064, 59,816, 2,25,546, and 39,112 on account of Pilgrim tax. Terminal toll, Terminal Tax and Tax on circumstances and property.
(g) Includes R58,210 for Pilgrim Tax.

* From 1st October 1902.

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
Expenditure.	R	R	R	R	R	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	26,122	84,033	3,37,446	8,373	2,95,276	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	19,055	90,839	87,174	8,546	2,57,964	2
3. Collection of tolls on roads and ferries	504	927	15,948	1,283	...	3
4. Survey of land	1,052	1,627	19,125	17	20,700	4
5. Refunds	59,727	2,41,926	30,404	198	9,873	5
6. Pensions and Gratuities	60	3,373	19,968	480	51,269	6
	1,06,520	4,22,725	5,10,065	18,897	6,35,082	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	254	1,973	66,561	59	62,055	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	8,425	22,300	1,96,988	8,133	4,76,753	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	39,682	...	20,521	1,805	...	10
4. Rewards for destruction of wild animals and snakes	56	249	4	118	402	11
	48,417	24,522	2,84,074	10,115	5,39,210	12
C.—Public Health and Conveniences—						
1. Water-supply { Capital outlay	25	74,658	3,99,981	6,218	4,57,199	13
1. Water-supply { Establishment, etc.	14,085	1,35,289	12,34,933	15,242	3,88,819	14
2. Drainage { Capital outlay	869	26,377	174	2,753	4,50,805	15
2. Drainage { Establishment, repairs, etc.	89	11,306	1,72,469	5,574	99,192	16
3. Conservancy (including road cleaning and watering and Latrines	81,914	2,55,972	7,96,672	77,859	15,43,757	17
4. Hospitals and Dispensaries	22,664	1,20,667	5,76,846	8,233	51,916	18
5. Vaccination	1,686	894	19,571	879	23,698	19
6. Markets and Slaughter-houses	471	31,075	3,12,827	5,674	1,13,815	20
7. Pounds	467	13,292	9,226	3,481	1,668	21
8. Dâk-bungalows and serais	410	2,774	6,243	239	...	22
9. Arboriculture, public gardens and experimental cultivation	8,991	12,701	28,283	2,400	1,17,614	23
9A. Veterinary charges	...	550	8,854	...	...	24
10. Registration of births and deaths	60	199	17,495	424	14,540	25
11. Public works:						
(i) Establishment	1,718	9,058	1,93,464	6,997	1,67,996	26
(ii) Buildings	2,922	15,990	46,602	3,220	3,29,107	27
(iii) Roads	34,222	93,947	9,91,192	50,388	6,81,651	28
(iv) Stores	44	9,339	3,07,294	...	...	29
(v) Miscellaneous works	197	...	...	318	...	30
	1,70,834	8,14,088	51,22,126	1,89,899	44,41,777	31
D.—Public Instruction—						
1. Schools and Colleges	23,085	1,26,277	3,40,379	1,951	...	32
2. Contributions	5,176	25,467	16,963	7,601	15,700	33
3. Libraries, Museums, Menageries, etc.	1,047	1,607	861	...	2,312	34
	29,308	1,53,351	3,58,203	9,552	18,012	35
E.—Contribution—						
(For general purposes)	52,305	21,693	77,400	1,560	316	36
F.—Miscellaneous—						
1. Interest on loans { Previous years	...	6,561	3,00,489	...	...	37
1. Interest on loans { Current year	14,021	40,507	22,537	487	14,93,004	38
2. Discount	...	...	40,055	...	24,714	39
3. Actual cost of works done for private individuals	10,544	3,061	39	432	46,367	40
4. Other items	(a)8,416	27,216	82,480	10,249	(e)3,56,837	41
	32,981	77,345	4,45,600	11,168	19,20,922	42
Carried forward . R	4,40,365	15,13,724	67,97,468	2,41,191	75,55,319	43

(a) Includes R2,590 for Plague charges and R1,055 for Coronation charges, under India, General.
(b) Includes R1,86 596 and 42,216 for plague and Coronation charges respectively.
(c) Includes R2,31,391 for plague charges and R33,942 for contribution towards the cost of Coronation celebration.

PALITIES for 1902-1903—*continued.*

Number of Items.	Bengal. District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Provinces.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Berar.*	Total.
	R	R	R	R	R	R	R	R	R	R
	2,20,464	2,61,313	2,22,200	22,801	37,429	1,70,055	2,33,190	2,33,856	6,493	21,59,051
2	1,96,670	3,85,702	2,59,208	25,949	57,503	67,172	2,90,923	2,50,085	(f)4,115	20,00,905
3	1,682	12,572	1,511	...	...	3,630	2,016	22,080	...	62,153
4	8,243	9,751	2,448	668	936	3,402	...	15,315	492	83,776
5	2,533	4,847	2,03,858	5,372	6,432	12,285	...	10,39,222	470	16,17,147
6	741	2,013	3,921	...	11,190	1,130	68,852	21,974	1,193	1,86,164
7	4,30,333	6,76,198	6,93,146	54,790	1,13,490	2,57,674	5,94,981	15,82,532	12,763	61,09,196
8	27,353	1,663	16,830	2,510	7,038	663	94,960	34,775	49	3,16,743
9	2,39,449	1,68,194	1,23,586	16,228	65,894	1,13,993	2,71,166	1,91,967	5,178	19,08,254
10	33,076	5,25,797	5,74,235	71,855	...	...	5,97,504	4,055	...	18,68,530
11	2,191	315	687	82	2,458	1,969	524	356	13	9,424
12	3,02,069	6,95,969	7,15,338	90,675	75,390	1,16,625	9,64,154	2,31,153	5,240	41,02,951
13	1,59,580	1,15,071	4,73,802	9,809	26,838	7,84,930	10,267	61,258	534	25,80,170
14	2,03,488	3,70,634	1,45,443	17,671	1,21,444	1,24,957	2,23,313	2,63,513	2,457	32,61,288
15	57,214	4,66,074	2,54,734	7,873	1,26,281	15,291	4,83,830	1,67,029	1,664	20,60,968
16	1,14,153	84,248	39,318	9,244	2,02,001	30,436	3,19,747	98,726	2,720	11,89,223
17	12,56,888	12,21,472	6,08,283	69,929	3,18,760	7,97,302	18,70,824	10,04,130	36,114	99,39,876
18	4,69,319	1,65,441	5,52,058	50,000	48,018	3,27,529	95,632	2,58,967	5,626	27,52,916
19	21,548	24,886	25,378	4,039	10,961	21,402	15,757	31,012	308	2,02,019
20	16,766	72,267	39,722	9,512	18,146	12,244	1,55,611	42,586	3,856	8,34,572
21	5,960	22,464	7,215	180	...	163	...	6,548	1,333	71,997
22	7,264	8,575	3,241	1,077	...	19,059	249	11,724	1,595	62,450
23	10,334	50,118	1,20,616	19,652	18,763	11,330	59,396	62,140	4,140	5,26,478
24	2,557	1,382	3,779	18	...	...	8,658	5,427	...	31,225
25	...	8,103	6,884	867	8,932	14,083	55,929	7,112	256	1,34,884
26	83,780	74,799	40,032	2,609	31,016	37,160	1,41,512	41,799	1,731	8,33,671
27	1,18,400	1,19,930	66,527	4,842	6,844	1,53,673	15,487	60,459	1,958	9,45,961
28	5,34,206	4,99,927	3,42,819	23,688	86,543	2,85,295	5,29,187	4,81,176	8,161	46,42,402
29	9,462	1,191	6,314	153	13,750	3,842	...	5,789	299	3,57,577
30	...	915	...	...	139	6,140	...	6,083	...	13,692
31	30,70,919	33,07,497	27,36,165	2,31,163	10,38,436	26,44,836	39,85,399	26,15,478	72,752	3,04,41,369
32	59,958	1,53,298	5,59,099	49,223	510	2,25,924	1,02,447	6,77,604	23,288	23,43,043
33	76,229	79,058	29,302	1,369	15,449	1,17,550	...	49,318	...	4,39,182
34	1,220	7,290	6,972	450	7,838	41,035	8,027	19,372	520	98,551
35	1,37,407	2,39,646	5,95,373	51,042	23,797	3,84,509	1,10,474	7,46,294	23,808	28,80,776
36	5,041	1,54,066	1,26,982	31,445	50,000	32,002	5,00,000	26,134	1,677	10,80,621
37	...	...	179	...	10,028	3,625	1,69,494	21,642	...	5,12,018
38	1,07,289	3,19,465	1,68,508	1,053	2,23,528	77,628	19,54,680	2,06,108	...	46,28,815
39	...	...	106	...	16,130	...	42,166	313	...	1,23,484
40	42,144	2,617	17,667	...	47,869	16,311	...	15,397	...	2,02,448
41	1,43,636	(b)4,10,743	1,38,489	18,700	17,531	1,07,265	(c)2,91,798	(d)3,96,041	(g)11,445	20,20, 846
42	2,93,069	7,32,825	3,24,949	19,753	3,15,086	2,04,829	24,58,138	6,39,501	11,445	74,87,611
43	42,38,838	58,06,201	51,91,953	4,78,868	16,16,199	36,40,475	86,13,146	58,41,092	1,27,685	5,21,02,524

(*d*) Includes R2,49,125 for Plague charges.
(*f*) Includes contribution to Provincial Revenues for cost of local audit.
( ) Includes R6,330 for Plague charges.
(*c*) Includes R1,50,080 for Plague charges.
* From 1st October 1902.

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
	R	R	R	R		
Brought forward .	4,40,365	15,13,724	67,97,468	2,41,191	[illegible]	
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund).	...	9,294	5,000	...	...	2
(*b*) In Savings Bank	...	...	...	...	...	3
(*c*) In Bank	...	...	...	...	...	4
2. Payments to Sinking Fund. . . .	...	...	1,69,070	...	4,11,132	5
3. Repayment of Loans. . . .	19,744	76,448	7,18,763	733	10,00,069	6
4. Advances—						
(*a*) Permanent	300	619	167	230	2,046	7
(*b*) Other	16,025	71,984	4,43,538	...	3,65,423	8
5. Deposits	8,437	29,227	4,00,937	...	...	9
	44,506	1,87,572	17,37,475	963	17,78,670	10
Total Disbursements . R	4,84,871	17,01,296	85,34,943	2,42,154	93,33,989	11
Closing Balance . . . . . R	1,17,630	2,40,282	35,99,137	53,935	3,68,370	12
GRAND TOTAL . R	6,02,501	19,41,578	1,21,34,080	2,96,089	97,02,359	13

Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	2,72,361	11,11,135	92,18,733	11,446	3,26,87,090	14
Less—Balances of Sinking Funds	...	...	*5,47,600*	...	*35,06,858*	15
Net Balance of Loans .	2,72,361	11,11,135	86,71,133	11,446	2,91,80,232	16
Deposits	6,667	5,877	1,50,889	...	2,07,196	17
	2,79,028	11,17,012	88,22,022	11,446	2,93,87,428	18
Claims—						
Advances Recoverable	*14,341*	*22,684*	*1,79,516*	...	*6,34,037*	19
Net Amount of Debt . R	2,64,687	10,94,328	86,42,506	11,446	2,87,53,391	20

Memorandum of Investments.						
Description of Securities—						
Government Promissory Notes	28,800	15,200	5,47,600	...	6,87,300	21
Municipal, etc., Debentures	...	...	...	...	...	22
Other Investments	...	...	...	...	25,96,300	23
Total	28,800	15,200	5,47,600	...	32,83,600	24

PALITIES for 1902-1903—*concluded.*

Number of Items.	Bengal, District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Berar.*	Total.
		R	R	R	R	R	R	R	R	R
[illegible]	[illegible]	58,06,201	51,91,953	4,78,868	16,16,199	36,40,475	86,13,146	58,41,092	1,27,685	5,21,02,524
2	1,04,000	30,130	1,77,100	...	...	87,629	18,23,250	28,328	...	22,64,731
3	200	...	530	...	...	73	...	1,57,038	...	1,57,841
4	...	...	...	...	...	...	78,35,034	...	...	78,35,034
5	10,500	...	...	...	93,600	15,620	5,48,928	88,953	...	13,37,803
6	93,863	1,96,653	1,77,403	1,228	...	70,697	61,299	1,61,975	1,000	25,79,875
7	8,991	2,542	535	...	400	1,251	...	2,702	...	19,783
8	1,53,102	1,725	35,682	14	5,072	51,067	39,64,746	59,610	400	51,68,388
9	1,43,578	13,329	8,026	...	5,33,932	1,86,326	1,37,12,360	3,17,087	2,373	1,53,55,612
10	5,14,234	2,44,379	3,99,276	1,242	6,33,004	4,12,663	2,79,45,617	8,15,693	3,773	3,47,19,067
11	47,53,072	60,50,580	55,91,229	4,80,110	22,49,203	40,53,138	3,65,58,763	66,56,785	1,31,458	8,68,21,591
12	8,30,651	16,58,301	14,83,352	2,03,930	13,72,351	8,22,715	1,49,059	14,64,391	2,90,441	1,26,54,545
13	55,83,723	77,08,881	70,74,581	6,84,040	36,21,554	48,75,853	3,67,07,822	81,21,176	4,21,899	9,94,76,136
14	33,81,010	83,60,073	44,53,658	25,090	55,40,000	18,60,439	4,71,55,761	(a)52,56,959	92,200	11,94,25,955
15	*1,34,065*	...	...	...	*16,41,755*	*92,940*	*41,22,789*	*2,76,533*	...	*1,03,22,540*
16	32,46,945	83,60,073	44,53,658	25,090	38,98,245	17,67,499	4,30,32,972	49,80,426	92,200	10,91,03,415
17	90,486	11,297	17,856	...	2,38,976	2,76,349	3,70,967	2,59,346	4,081	16,39,987
18	33,37,431	83,71,370	44,71,514	25,090	41,37,221	20,43,848	4,34,03,939	52,39,772	96,281	11,07,43,402
19	*1,53,102*	*24,080*	*9,408*	*239*	*97,292*	*85,195*	*2,14,850*	*5,31,565*	*42,900*	*20,09,209*
20	31,84,329	83,47,290	44,62,106	24,851	40,39,929	19,58,653	4,31,89,089	47,08,207	53,381	10,87,34,193
21	6,75,000	3,06,700	3,14,630	...	16,40,700	4,88,298	67,500	2,37,200	...	50,08,928
22	15,100	31,800	...	...	...	...	16,45,500	...	...	42,88,700
23	1,14,016	...	52	...	...	2,878	28,78,000	...	...	29,94,946
24	8,04,116	3,38,500	3,14,682	...	16,40,700	4,91,176	45,91,000	2,37,200	...	1,22,92,574

(a) The difference is due to corrections made in the amount owing to the Public at the close of the year.
* From 1st October 1902.

APPENDIX D.

STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1903.

BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1903. To Government.	To the Public.	TOTAL.	TRANSACTIONS DURING 1902-1903. Borrowed.	Repaid.
INDIA, GENERAL.			R		R	R	R	R	R
Ajmer Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880	1,25,000	5 p. c.	23,134	...		...	8,483
	Water-supply Scheme	G. I. For. D. No. 147-I., dated 12th January 1892	2,18,000	5 "	1,92,435	...		...	3,433
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897	20,000	4 "	16,375	...	2,31,944	...	783
Mercara do.	Water-works.	G. I. F. D. No. 6109-A, dated 8th December 1900	5,000	4 "	3,000	...	3,000	...	1,000
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213A., dated 7th May 1900	1,05,278	4½ "	37,417	...	37,417	...	6,044
Mhow Cantonment Committee.	Water-works.	G. I. For. D. No. 1957, dated 15th July 1886	2,00,000	4½ "	1,23,365	...	1,23,365	...	10,000
		G. I. For. D. No. 2975, dated 5th June 1888	10,000						
		G. I. For. D. No. 310, dated 17th January 1889	60,092						
		G. I. For. D. No. 6145, dated 6th December 1889	29,908						
Bhopawar Bazar Fund.	For water-works at Sardarpur.	G. I. For. D. No. 3996, dated 7th September 1900	9,000	4 "	6,666	...	6,666	...	2,000
Ajmer-Patwari Fund.	Construction of Patwar-Khanas.	G. I. F. D. No. 5648-A., dated 8th November 1900	12,000	4 "	...	...		...	3,000
		TOTAL INDIA, GENERAL	7,94,278		4,02,392	...	4,02,392	...	34,743
CENTRAL PROVINCES.									
Bhandara Municipality.	Water-works.	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899	35,000	4 p.c.	29,625	...	29,625	...	1,337
Burhanpur do.	Ditto	C. C. No. 3024-323, dated 14th May 1891	1,05,000	4½ "	42,008	...	42,008	...	5,926
Jubbulpore do.	Construction of water-works.	G. I. F. D. No. 3745, dated 18th November 1879	5,50,000	(a)	...	2,01,622		...	23,378
		G. I. H. D. No. 131, dated 28th November 1884	60,000						
	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895	2,00,000	4 p. c.	1,46,887	...	3,48,509	...	...
Khandwa do.	Water-works.	C. C. No. 919, dated 13th February 1895	3,60,000	4 "	3,04,811	...	3,04,811	...	18,639
		C. C. No. 5923, dated 31st August 1896							
Nagpore do.	Extension of the Ambajhari water-works to the Civil Station, etc.	C. G. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C. 34, dated 12th March 1892	4,00,000	4½ "	2,02,955	...		...	20,707
	Water-works.	C. C. No. 4743, dated 27th May 1902	70,000	4½ "	37,591	...	2,40,546	37,591	...
Raipur do.	Water-works	C. C. No. 4661, dated 12th July 1892	1,00,000	4½ "	63,339	...	63,339	...	4,628
Wardha do.	Ditto	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th December 1897	90,000	4 "	82,297	...	82,297	...	1,833
Kamptee Cantonment Fund.	For Repayment of Loan on account of Refund of Octroy duty.	G. I. H. D. No. 3037-F., dated 16th October 1901	26,000	4 "	20,596	...	20,596	...	5,404
		TOTAL CENTRAL PROVINCES	19,96,000		9,30,109	2,01,622	11,31,731	37,591	81,852

(a) R1,00,000 without interest for three years, and thereafter with interest at 3 per cent.; R4,00,000 with interest at 4 per cent., and R1,10,000 at 6 per cent. per annum.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903.	
			R		R	R	R		
BURMA.									
Akyab Municipality.	Scavenging Scheme	C. C. No. $\frac{367}{5T-6}$, dated 18th May 1894 . . .	20,000	5 p. c.	5,222	...	5,222	...	2,1[illegible]
Henzada do.	Construction of a new hospital and outhouses.	L. G. No. $\frac{141}{4T-29}$, dated 6th September 1898 . .	10,000	4½ „	6,518	...	6,518	...	929
Kyaukse Municipality.	Construction of a Bazar.	C. C. No. 77-61 U. M., dated 2nd December 1890 . .	20,000	5 p. c.	...	...	...	...	1,253
Letpadan do.	Ditto .	L. G. No. $\frac{378}{3T-20}$, dated 13th June 1898 . . .	5,000	5 „	1,101	...	1,101	...	1,048
Mergui do.	Ditto .	C. C. No. $\frac{163}{6T-17}$, dated 9th April 1894 . . .	3,000	5 „	371	...	371	...	353
Moulmein do	Street Lighting	L. G. No. $\frac{1178}{6T-3}$, dated 31st August 1898 . .	80,000	5½ „	...	80,000		...	...
	Water-Works	L. G. No. $\frac{872}{6T-70}$, dated 22nd May 1901 . .	9,36,000	5½ „	...	4,75,000	5,55,000	3,49,000	...
Myaungmya do.	Building Bazars.	G. I. No. 687 $\frac{4T.}{19}$, dated 21st September 1901 . .	45,000	4 „	45,000	...	45,000	45,000	...
Prome do.	Water-works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884 .	2,00,000	5 „	29,291	...		...	6,462
	Water-Supply and Drainage.	G. I. F. D. No. 979-3 T., dated 31st March 1902 .	1,50,000	4 „	1,50,000	...	1,79,291	1,50,000	...
Rangoon do.	Public Works	L. G. No. 184 $\frac{2T.}{33}$, dated 3rd July 1902 . . .	4,33,000	4½ „	...	4,33,000		4,33,000	...
	Ditto .	G. I. No. 3786 A., dated 9th July 1902	13,00,000	4½ „	...	13,00,000		13,00,000	...
	Reclamation Work	L. G. No. 23 $\frac{2T.}{33}$, dated 1st September 1902 . .	16,00,000	4½ „	...	16,00,000		16,00,000	...
	High pressure water-supply.	G. I. F. D. No. 4104, dated 9th August 1889 . .	3,00,000	5½ „	...	3,00,000		...	...
	Works connected with high-level water-supply.	C. C. No. $\frac{111}{2T.}$, dated 6th August 1893 .	7,10,000	5 „	...	7,10,000		...	...
	Rubbish removal scheme. Repayment of old Loan Town Lands reclamation works.	C. C. No. 135 $\frac{2T.}{34}$, dated 14th November 1897, and L. G. No. 408 $\frac{2T.}{36}$, dated 18th September 1900.	6,42,000	5½ „	...	...		...	6,42,000
	Drainage Scheme.	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896 $\frac{2T.}{36}$, dated 25th August 1900 . . .	27,00,000	5½ „	...	20,10,000	.	...	57,500
			7,35,000	4½ „	...	7,35,000		...	...
	Public Works	L. G. No. 896 $\frac{2T.}{36}$, dated 25th September 1900 .	7,97,000	4½ „	...	7,97,000		...	...
	Ditto .	L. G. No. 958-2-T.-36, dated 23rd July 1901 .	5,00,000	4½ „	...	5,00,000	83,85,000	...	...
Sandoway do.	Re-roofing Municipal Bazar.	L. G. No. $\frac{153}{51}$ dated 4th June 1898 . .	4,000	5 „	881	...	881	...	838
Shwegyin do.	Re-shingling of Bazar.	C. No. $\frac{196}{6T}$ dated 11th January 1895 .	10,000	5 „	3,592	...	3,592	...	1,062
Yandoon do.	Purchase of Bazars	C. C. No. 579-4-T.-2, dated 20th November 1893 .	75,000	5 „	36,757	...	36,757	...	5,136
Mergui Port Fund.	Construction of a Wharf.	G. I. F. D. No. 3195-G. R., dated 21st July 1898 .	37,000	4½ „	33,448	...	33,448	...	947
		Carried over .	1,13,12,000		3,12,181	89,40,000	92,52,181	38,77,000	7,19,710

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtednes of Municipalities and Local Funds on the 31st March 1903 —*continued.*

Name of Local Body.	Purpose.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
[illegible]A—*contd.*		Brought forward .	1,13,12,000		3,12,181	89,40,000	92 52,181	38,77,000	7,19,710
[illegible]m Port Fund.	Purchase of a Tug.	G. I. F. D. No. 1430, dated 10th March 1902 . .	12,000	4 p. c.	12,000	...	12,000	12,000	...
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886 . . .	8,94,041	5 „	...	2,44,041	2,44,041	...	50,000
Taunggyi Improvement Fund.	Construction of a Bazar.	G. I. F. D. No. 1150-E. B., dated 4th August 1899 .	27,000	4 „	23,713	...	23,713	...	1,139
		TOTAL BURMA .	1,22,45,041		3,47,894	91,84,041	95,31,935	38,89,000	7,70,849
ASSAM.									
Gauhati Municipality.	Water-supply	C. C.'s letter No. $\frac{9_1\text{-Municipal,}}{2786\text{J.}}$ dated 11th July 1899 .	13,560	4 p. c.	11,446	...	11,446	...	732
BENGAL.									
Arrah Municipality.	Water-works.	B. G. No. 171 $\frac{\text{T.}}{\text{M.}}$, dated 24th May 1893, and No. 1357M., dated 20th April 1895	1,00,000	4 p c	82,454	...	82,454	...	2,384
Barasat do.	Improvement of water-supply.	B. G. No. 3855M., dated 31st July 1899 . . .	5,000	4½ „	2,356	...	2,356	...	503
Berhampur do.	Water-works	B. G., No. 583M., dated 6th February 1902 . . .	5,600	4 „	5,134	...		5,600	466
		B. G., No. 1640M., dated 31st March 1903 . .	10,000	4 „	10,000	...	15,134	10,000	...
Bhagulpur do.	Ditto .	B. G. No. 3674, dated 7th July 1888 . . .	50,000	6 „	...	22,000		...	...
		B. G. No. 447M., dated 7th February 1896 . . .	3,00,000	4 „	2,61,386	...	2,83,386	...	6,606
Burdwan do.	Ditto .	B. G. Notifications, dated 26th February 1883, 11th July 1886, and 18th December 1891	1,50,000	(a)	...	1,12,000	1,12,000	...	...
Calcutta do.	Water-works, Drainage, and for building the Municipal Office and Market.	B. G. No. 131, dated 17th April 1879 . . .	78,31,200	4¼ p. c.	24,36,790	...	...	...	3,49,568
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883 . . .	15,00,000	5 „					
		B. G. Notification, dated 11th March 1883 . . .	10,48,300	4½ „					
		B. G. Notification, dated 30th June 1884 . . .	15,00,000	5 „					
		B. G. Notification, dated 17th June 1885 . . .	25,00,000	5 „					
		B. G. No. 99 $\frac{\text{T.}}{\text{M.}}$, dated 25th April 1886 . . .	24,51,900	5 „					
		B. G. No. 3654, dated 20th August 1887 . . .	15,50,000	5 „	...	3,02,50,300	...	15,01,700	6,50,500
		B. G. No. M. $\frac{\text{3L.}}{\text{1}}$ 3, dated 28th February 1889 . .							
		B. G. No. M. $\frac{\text{3L.}}{\text{1}}$ 10, dated 26th September 1889 .	19,00,000	5 „					
		B. G. No. 2313, dated 9th May 1890	30,00,000	5 „					
		B. G. No. 53, dated 20th May 1891	20,00,000	4½ „					
		Carried over .	2,59,02,000		24,36,790 / 3,01,330	3,02,50,300 / 1,34,000	4,95,330	15,17,300	10,10,027

(a) ₹1,25,000 with interest at 5 per cent., and ₹25,000 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest	Amount owing on 31st March 1903. To Government.	To the Public.	Total	Transactions during 1902-1903.	
			R		R	R	R		
BENGAL—*contd.*		Brought forward	2,59,02,000		3,61,330 / 24,36,790	1,34,000 / 3,02,50,300	4,95,330	15,17,3[illegible]	
	Town and Bustee Improvement.	B. G. No. 121 T./M., dated 7th June 1895	18,00,000	4 p. c.					
		B. G. No. 2754M., dated 7th July 1896	20,00,000	3½ "					
		B. G. No. 3559A., dated 15th August 1898	20,00,000	4 "					
	Drainage, Water-supply, Plague Expenditure and other Municipal Works.	B. G. No. 4563M., dated 28th July 1898	30,00,000	4½ "					
		B. G. No. 462M., dated 24th January 1899	4,00,000	4½ "					
		B. G. No. 4044M., dated 9th August 1899	25,00,000	4 "					
	Plague Expenditure.	B. G. No. 1376M., dated 21st March 1900	2,25,000	4 "					
	Drainage and Miscellaneous Works.	B. G. 329M., dated 28th January 1901	6,00,000	4 "					
	Plague Expenditure.	B. G. No. 1554 T./M., dated 5th October 1901	5,00,000	4 "					
	Drainage and Water-supply.	B. G. No. 3361M., dated 21st December 1901	25,00,000	4 "			3,26,87,090		
Chittagong Municipality	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894	45,000	4½ "	21,652	...		...	3,079
	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896	5,000	4½ "	2,270	...		...	507
	Purchasing a steam roller.	B. G. No. 1161M., dated 20th March 1901	7,000	4 "	5,812	...	29,734	...	606
Coxbazar Municipality.	Constructing Office building.	B. G. No. 2551M., dated 27th April 1898	2,000	4½ p.c.	220	...	220	...	427
Dacca do.	Water-works	B. G. No. M. 3L./3 17, dated 3rd December 1889	1,25,000	4½ "	95,170	...	95,170	...	3,241
Darbhanga do.	Sanitary Improvements in the Town.	B. G. No. 945M., dated 26th February 1897	40,000	4½ "	12,982	...	12,982	...	4,282
		B. G. No. 2727M., dated 18th May 1897							
Darjeeling Municipality.	Water-works	B. G. No. 467 T./M., dated 18th June 1892	35,000	4½ "	21,331	...		...	1,656
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895	20,000	4½ "	14,041	...		...	866
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 T./M., dated 15th September 1898	20,000	4½ "	16,911	...		...	741
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896	30,000	4½ "	27,029	...		...	596
	Iron railings, Steam Laundry and Railway Sidings.	B. G. No. 1417 T./M., dated 10th November 1897	30,000	4½ "	24,203	...		...	1,162
		B. G. No. 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898	30,000	4½ "	24,791	...		...	1,136
	Electric Lighting.	B. G. No. 3223M., dated 31st July 1896	1,20,000	4½ "	1,13,879	...		...	2,132
	Extending water-supply and repairing damages.	B. G. No. 1089A., dated 1st March 1900	2,00,000	4 "	1,92,773	...		...	3,685
		Carried over	4,21,36,000		4,34,958 / 29,36,226	3,03,84,300	3,33,20,526	15,17,300	10,34,143

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward	4,21,36,000		29,36,226 / 4,34,958	3,03,84,300	3,33,20,526	15,17,300	10,34,143
	Extension of the Electric Light.	B. G. No. 651M., dated 8th February 1902, and 937M., dated 27th February 1902	20,000	4 p. c.	18,337	...	4,53,295	...	1,663
Debhatta Municipality.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 19th March 1896	2,000	4½ "	696	...	696	...	212
Dinagepur do.	Drainage	B. G. 3250M., dated 19th December 1901	10,000	4 "	8,735	...	8,735	...	1,265
Garden Reach do.	Extension of water-supply.	B. G. No. 870 T./M., dated 11th June 1902	45,000	4 "	44,255	...	44,255	45,000	745
Gya do.	Purchase of plant for introduction of Part IX of Municipal Act.	B. G. No. 7286M., dated 28th December 1898	45000	4½ "	35,765	...	35,765	...	2,465
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	50,000	6 "	...	50,000		...	...
	Water-works	B. G. No. 26A., dated 5th January 1894	15,00,000	4 "	13,06,658	...		...	33 042
		B. G. No. 5573M., dated 18th December 1897	40,000	4 "	32,749	...		...	1,567
		B. G. No. 657M., dated 13th February 1900	50,000	4 "	44,779	...		...	1,810
	Drainage	B. G. No. 1514 T. M., dated 4th September 1902	75,000	4 "	75,000	...		75,000	...
	Purchase of a new Engine and Pump.	B. G. No. 1508 T. M., dated 5th September 1902	80,000	4 "	80,000	...		80,000	...
	Extension of conservancy, etc.	B. G. No. 640 T. M., dated 23rd May 1902	21,000	4 "	20,652	...		21,000	348
	Improvement in the Municipal Market.	B. G. No. 7 8 T. M., dated 29th May 1902.	17,000	4 "	16,300	...	16,26,138	17,000	700
Jalpaiguri do.	Drainage	B. G. No. 714M., dated 15th February 1894	18,000	4½ "	12,637	...	12,637	...	779
Jamalpur Municipality.	Remodelling Bazar Drains.	B. G. No. 1960M., dated 29th March 1898	3,000	4½ "	1,667	...		...	291
	Drainage	4295M., dated 25th August 1899	3,600	4½ "	2,517	...	4,184	...	327
Kurseong do.	Improvement of water-supply.	B. G. No. 352 T. M., dated 9th May and 1861M., dated 30th July 1902.	3,000	4 "	726	...	726	3,000	2,274
Krishnagar do.	Drainage	B. G. No. 1062M., dated 21st February 1899	28,000	4½ "	22,254	...	22,254	...	1,534
Manicktolla do.	Water-works	B. G. No. 2099M., dated 19th June 1893	25,000	4½ "	1,522	...		...	2,964
	Improvement of Water-supply.	B. G. No. 1182M., dated 10th March 1903	1,00,000	4 "	75,000	...	76,522	75,000	...
Mehirpur do.	Re-excavation of a Tank.	B. G. No. 345M., dated 21st January 1897; B. G. No. 1971M., dated 7th April 1897	1,500	4½ "	207	...	207	...	173
Monghyr do.	Drainage	B. G. No. 59 T./M., dated 31st May 1899	10,000	4½ "	4,269	...	4,269	...	1,999
		Carried over	4,42,83,100		51,75,909	3,04,34,300	3,56,10,209	18,33,300	10,88,,298

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
BENGAL—*contd.*		Brought forward	4,42,83,100		51,75,909	3,04,34,300	3,56,10,209	18,33,600	10,88,298
Mozufferpore do.	Drainage	B. G. No. 2443M., dated 26th July 1893	60,000	4½ p.c.	50,837	...		...	1,332
	Construction of a tank	B. G. No. 1073., dated 7t March 1903	10,000	4 „	10,000	...	60,837	10,000	...
Nadia do.	Construction of wells and re-excavation of tanks.	B. G. No. 1863M., dated 25th March 1898	2,000	4½ „	...	...	...	...	436
Naraingunge do.	Construction of a Municipal Market.	B. G. No. 202M., dated 15th January 1897	25,000	4½ „	12,631	...	12,631	...	2,480
Naserabad do.	Extension and replacement of water-works pipes.	B. G. No. 919 T./M., dated 16th June 1902	12,500	4 „	11,986	...	11,986	12,500	514
Patna do.	Drainage	B. G. No. 19 T./M., dated 29th April 1893	3,18,000	4½ „	2,65,787	...		...	7,216
	Flushing to Municipal drains.	B. G. No, 2717M., dated 10th August 1900	50,000	4 „	38,672	...	3,04,459	...	2,047
Pooree do.	Drainage	B. G. No. 39 T./M., dated 14th May 1891, and No. 227 T./M., dated 27th September 1893	20,000	4½ „	2,421	...	2,421	...	2,318
Purnea do.	Introducing Part IX of the Bengal Municipal Act.	B. G. No. 5206M., dated 7th December 1897	2,500	4½ „	...	...	...	...	545
Rajpur do.	Acquiring and re-excavating certain tanks	B G. No. 1777M., dated 28th March 1898	3,750	4½ „	2,874	...	2,874	...	210
Rampur Boalia do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898	5,000	4½ „	3,497	...	3,497	...	454
Ranaghat do.	Purchasing Carts, etc., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896	5,000	4½ „	2,386	...	2,386	...	502
Rungpur do.	Re-excavating Municipal drainage channel.	B. G. No. 910M., dated 24th February 1900.	10,000	4 „	1,588	...	1,588	...	393
Serajgunge do.	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896	5,000	4½ „	2,270	...	...	...	507
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898	2,500	4½ „	1,388	...	3,658	...	243
Serampore do.	Drainage	B. G. No. M. 3L./11 7, dated 26th November 1890	30,000	4½ „	17,390	...	17,390	...	1,458
Sherpur do.	Improvement of water-supply.	B. G., No. 614M., dated 8th February 1902	4,000	4 „	3,635	...	3,635	4,000	365
South Suburban do.	Extension of filtered water.	B. G. No. 3364M., dated 31st December 1901	29,000	4 „	28,030	...	28,030	...	970
South Barrakpur do.	Repairing Roads	B. G, No. 3325M., dated 13t December 1902	2,500	4 „	2,500	...	2,500	2,500	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	B. G. No. 1832, dated 17th July 1871	17,65,000	4½ „	17,65,000	...	...	...	...
		Carried over	4,66,44,850		17,65,000 / 56,33,801	3,04,34,300	3,60,68,101	18,62,300	11,10,288

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	4,66,44,850		56,33,801 / 17,65,000	3,04,34,300	3,60,68,101	18,62,300	11,10,288
Port Commissioners of Calcutta—*contd.*	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	B. G. No. 3010, dated 23rd September 1878	53,40,349	4½ p. c.	19,39,997	...	...	...	2,31,010
	Construction of Kidderpore Dock.	B. G. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,87,70,566	4 „	2,87,70,566	...		...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	60,00,000	(a)	...	60,00,000		...	...
		B. G. No. 530M., dated 5th March 1895. B. G. No. 1727M., dated 27th August 1895.	17,50,000	4 „	...	17,50,000		...	..
		B. G. No. 696M., dated 19th March 1897	15,00,000	4 „	...	15,00,000		...	...
		B. G. No. 18 M., dated 2nd February 1899	12,50,000	4½ „	...	12,50,000		...	...
		B. G. Nos. 79 M., dated 18th April 1899 and 2132 M., dated 4th November 1899.	40,50,000	4 „	...	40,35,600	4,70,11,163	...	...
Chittagong Port Fund.	Purchase of Pilot Brig.	B. G. No. 2L/10 8, dated 14th January 1890, and No. 1636, dated 14th April 1892	2,00,000	4½ „	1,09,342	...		...	8,321
	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896	33,000	4½ „	25,963	...	1,35,305	...	1,307
Chittagong District Board.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894	30,000	5 „	...	6,000		...	3,000
	Repairing Roads and Bridges damaged by cyclone.	B. G. No. 52 T./M., dated 30th May 1899	30,000	4½ „	9,711	...	15,711	...	6,123
Balasore do.	Repairing roads damaged by floods.	B. G. No. 1686 T./M., dated 12th October 1901	17,000	4 „	11,556	...	11,556	...	5,444
Darbhanga do.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	1,80,000	4½ „	41,280	...		...	33,625
	Constructing Pontoon Bridges	B. G. No. 3555L. S. G., dated 10th July 1899	1,50,000	4½ „	1,27,434	...	1,68,714	...	7,859
Darjeeling Road Committee.	Restoring Bridges damaged and destroyed by storms.	B. G. No. 1888F., dated 14th March 1900	50,000	4 „	44,779	...		...	1,810
		B. G. No. 1027 F., dated 12th February, 1901.	0,000	4 „	46,588	...	91,367	...	1,739
Dinagepur District Board.	Bridging Roads	B. G. No. L. 2L/1 27, dated 10th July 1890	2,00,000	4½ „	1,04,634	...	1,04,634	...	13,315
Manbhoom do.	Construction and repair of Roads.	B. G. No. 6683F., dated 31st December 1898	6,000	4½ „	1,309	...	1,309	...	1,252
Monghyr do.	Construction of Roads	B. G. No. 1075 L. S. G., dated 18th March 1896	1,00,000	4½ „	50,000	...	50,000	...	...
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 T./M., dated 18th June 1895	80,000	4½ „	59,628	...	59,628	...	3,313
		Carried over	9,64,31,765		3,87,41,588	4,49,75,900	8,37,17,488	18,62,300	14,28,406

(a) ₹30,00,000 with interest at 4½ per cent., and ₹30,00,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	9,64,31,765		3,87,41,588	4,49,75,900	8,37,17,488	18,62,300	14,28,406
Nadia District Board.	Improvement of Roads	B. G. No. 1090L.S.G., dated 18th March 1896	20,000	4½ p. c.	6,959	...	6,059	...	2,121
Sarun do.	Repairing damages caused by recent flood.	B. G. No. 1852L.S.G., dated 30th March 1899	30,000	4½ „	6,545	...	6,545	...	6,261
		Total Bengal	9,64,81,765		3,87,55,092	4,49,75,900	8,37,30,992	18,62,300	14,36,788
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works Project.	N.-W. P. G. No. 451/XI—509A., dated 27th March 1894	12,56,700	4 p. c.	9,74,254	...		...	32,587
	Drainage and Water-works Project.	N.-W. P. G. No. 5795/X—2, dated 3rd December 1894	81,120	4½ „	68,748	...		...	1,803
	Water-works.	N.-W. P. G. No. XI—74A. dated 3rd May 1895	8,000	4½ „	6,872	...		...	173
	Ditto	N.-W. P. G. No. 2449/XI—7, dated 20th September 1895	11,000	4½ „	9,562	...		...	235
	Ditto	N.-W. P. G. No. 639/XI—74A., dated 23rd March 1896	8,000	4½ „	7,046	...		...	165
	Ditto	N.-W. P. G. No. 86/XI—537B, dated 10th January 1900	32,000	4 „	28,640	...		...	1,163
	Ditto	N.-W. P. G. No. 1746/XI—76C., dated 30th July 1900	30,000	4 „	27,399	...		...	1,067
	Miscellaneous Purposes.	N.-W. P. G. No. 2684/XI—114C., dated 1st December 1900	10,000	4 „	9,314	...		...	350
	Water-works	U. P. G. No. 2280/XI—632C., dated 18th July 1902	42,000	4 „	41,303	...	11,73,138	42,000	697
Allahabad	Ditto	N.-W. P. G. No. 455/XI—609A dated 27th March 1894	16,43,211	4 „	12,69,069	...		...	42,565
	Ditto	N.-W. P. G. No. 1330/XI—103B., dated 26th May 1897	53,000	4 „	40,432	...		...	2,206
	Ditto	N.-W. P. G. No. 154/XI—348B., dated 25th January 1898	23,000	4 „	19,283	...	13,28,784	...	880
Benares do	Ditto	N.-W. P. G. No. 310/XI—491A., dated 8th March 1894	19,58,226	4 „	16,01,179	...		...	20,106
	Drainage Project.	N.-W. P. G. No. 321/XI—491A-2 dated 12th February 1901	10,00,000	4 „	8,50,000	...	24,51,179	1,21,000	...
Cawnpore do.	Water-works.	N.-W. P. G. No. O—3/XI—390, dated 28th January 1893	14,50,000	4 „	7,50,087	...		...	23,289
	Sewerage	N.-W. P. G. No. 3485/XI., dated 11th November 1901	5,00,000	4 p. c.	3,00,000	...	10,50,087	1,00,000	...
Dehra Dun do.	Water Works	N.-W. P. G. No. 1334/XI—627 dated 19th May 1895	91,000	4 „	78,263	...	78,263	...	2,043
Etah do.	Drainage Works.	N.-W., P. G. No. 1737/XI—301C. dated 3rd June 1901.	7,000	4 „	1,180	...	1,180	...	3,590
Jalesar do.	Water-works	N.-W. P. G. No. 3951/XI—240A. dated 21st December 1901	2,000	4 „	1,630	...	1,630	...	370
Kashipore do.	Protective Works.	N.-W. P. G. No. 1815/X—2, dated 28th March 1895	6,500	4½ „	5,362	...	5,362	...	168
		Carried over	82,12,757		60,89,623		60,89,623	2,63,000	1,33,457

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903. To Government.	To the Public	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			R		R	R	R	R	R
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward .	82,12,757		60,89,623		60,89,623	2,63,000	1,33,457
Koil Municipality.	Miscellaneous Purposes	N.-W. P. G. No. 905/XI-556B, dated 6th May 1899 .	6,000	4½ p. c.	2,711	...		...	1,279
	Drainage Projects.	U. P. G. No. 2415/XI-563B., dated 19th July 1902 . .	15,000	4 „	15,000	...	17,711	15,000	...
Lucknow do.	Water-works Project	N.-W. P. G. No. 161/X-3, dated 12th January 1893	13,20,000	4 „	10,99,119	...	10,99,119	...	32,911
Meerut do.	Ditto .	N.-W. P. G. No. 2213/1-527A, dated 17th August 1895	7,50,000	4 „	6,53,534	...	6,53,534	...	16,514
Mussoorie do.	Conservancy Scheme.	N.-W. P. G. No. 1679/XI-596, dated 2nd October 1887 ..	15,000	7 „	...	...		...	1,000
	Water-works.	N.-W. P. G. No. 2064/X-2, dated 16th April 1895. . .	10,000	4½ „	8,709	...		...	211
	Ditto .	N.-W. P. G. No. 980/XI-99A., dated 27th April 1894.	36,000	4½ „	30,165	...		...	1,509
	Sewerage Project.	N.-W. P. G. No. 591/XI-75B., dated 19th March 1896 .	40,000	4 „	33,395	...		...	939
	Ditto .	N.-W. P. G. No. 1297/XI-75B, dated 9th May 1898 . .	19,000	4 „	15,105	...		...	763
	Ditto .	N.-W. P. G. No. 1780/XI-6154B., dated 25th July 1899 .	11,000	4 „	9,835	...	97,209	...	399
Muzaffarnagar do.	Drainage Works.	U. P. G. No. 1123/XI-504C, dated 17th April 1902 .	25,000	4 „	25,000	...	25,000	25,000	...
Naini Tal do.	Water-works	N.-W. P. G. No. 1377/XI-525B., dated 29th May 1900	4,00,000	4 „	3,77,877	...	3,77,877	...	7,671
		TOTAL U. P. OF AGRA AND OUDH	1,08,59,757		83,60,073	...	83,60,073	3,03,000	1,96,653
PUNJAB.									
Amritsar Municipality.	Water-works.	P. G. No, 272, dated 5th June 1902 . . .	12,00,000	4 p.c.	2,15,840	...	2,15,840	2,15,840	...
Dalhousie do.	Ditto .	P. G. No. 131, dated 23rd March 1892 . . .	50,336	5 „	26,839	...	26,839	...	2,508
Delhi do.	Ditto .	P. G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively, and P. G. No. 315, dated 10th July 1899 . . .	10,65,000	4 „	8,24,221	...	8,24,221	9,848	24,882
Dera Ghazi Khan do.	River Protective Works	P. G. No. 499, dated 9th July 1890	2,34,000	4 „	73,455	...		...	8,244
	Ditto .	P. G. No. 2076, dated 7th November 1896 . .	2,02,000	4 „	1,81,772	...		...	4,241
	Ditto .	P. G. No. 649, dated 30th March 1899 . . .	62,000	4 „	57,308	...	3,12,535	...	1,243
Hoshiarpur do.	Ditto .	P. G. No. 560, dated 4th December 1900 . .	15,000	4 „	11,900	...	11,900	...	1,250
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . .	17,75,000	4½ „	12,38,083	...		...	43,728
	Conservancy and Tramways.	P. G. No. 462, dated 30th September 1899 . .	5,00,000	5 „	—	4,28,500	16,66,583	3,00,000	11,000
Ludhiana do.	Drainage Works.	P. G. No. 508, dated 4th March 1892 . . .	60,000	5 „	23,692	...	23,692	...	3,000
Murree do.	Water-works	P. G. No. 56, dated 25th January 1897 . . .	1,00,000	4 „	88,120	...	88,120	...	2,171
		Carried over .	52,63,336		27,41,230	4,28,500	31,69,730	5,25,688	1,02,267

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward .	52,73,336		27,41,230	4,28,500	31,69,730	4,25,688	1,02,267
Simla Municipality.	Water-works	G. I. F. D. No. 72, dated 7th September 1892 . .	9,26,438	4 p.c.	6,94,276	...		...	26,353
	Ditto .	P. G. No. 1459, dated 20th October 1898 . .	3,00,000	4 „	3,00,000*	...		...	...
	Town Hall .	G. I. F. D. No. 3175, dated 1st September 1884 .	1,50,000	6 „	...	2,300		...	47,700
	Extension Works.	G. I. F. D. No. 180, dated 30th November 1900 . .	5,00,000	4 „	2,42,058*	...	12,38,634	54,096	...
Umballa do.	Water-works	P. G. No. 681, dated 4th April 1895 . . .	18,000	4 „	12,345	...		...	1,083
	Drainage Scheme.	P. G. No. 166, dated 18th January 1902 . . .	70,000	4 „	32,952	...	45,297	32,825	...
Karnal District Board.	Construction of a Canal.	P. G. No. 722, dated 28th August 1895 . . .	60,000	4 „	52,194	...		...	1,686
	Ditto .	P. G. No. 5, dated 14th January 1898 . . .	35,000	4 „	30,002	...	82,196	...	1,322
		TOTAL PUNJAB .	73,22,774		41,05,057	4,30,800	45,35,857	6,12,609	1,80,411
N.-W. FRONTIER PROVINCE.									
Haripur Municipality.	Water-works.	P. G. No. 578, dated 7th November 1896 . .	31,000	4 p. c.	25,090	...	25,090	...	1,228
MADRAS.									
Adoni Municipality.	Water-supply	M. G. No. 1126 dated 13th November 1893 . .	66,000	4¼ p. c.	53,355	...		...	1,597
	Ditto .	M. G. No. 118 M., dated 4th February 1902, and No. 365 dated 21st March 1902.	16,000	4 „	15,311	...		...	689
	Plague Expenditure.	G. I. F. D. Telegram No. 83, dated 25th September 1902 M. G. No. 1182, dated 29th September 1902 . .	10,000	4 „	10,000	...		10,000	...
	Ditto .	G. I. F. D. No. $\frac{A.}{5974}$, dated 14th November 1902; M. G. No. 1037 Fin., dated 2nd December 1902 . .	25,000	4 „	25,000	...	1,03,666	25,000	...
Anakapalle do.	Office Building	M. G. No. 488 M., dated 12th March 1897 . . .	3,000	4¼ „	1,319	...	1,319	...	305
Bellary do.	For meeting plague charges.	G. I. H. D. No. 278, dated 4th February 1902, M. G. No. 186M. and 115M., dated 18th and 3rd February 1902,	25,000	4 „	22,500	...	22,500	...	2,500
Calicut do.	Railway Extension.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	20,000	4½ „	7,000	...		...	1,000
	For burial ground for Mappillais..	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898 .	9,580	4 „	4,790	...	11,790	...	958
Cannanore do.	For the Drainage of the Mapilla burial grounds.	M. G. No. 1060, dated 2nd September 1902, and No. 1558 M., dated 12th December 1902	2,000	4 „	2,000	...	2,000	2,000	...
Cocanada do.	Water-supply	M. G. No. 457M., dated 10th March 1897 . . .	1,18,100	4¼ „	1,02,694	...	1,02,694	...	2,566
Cochin do.	Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	14,000	4½ „	...	...		...	1,050
Conjeeveram do.	Water-supply	M. G. No. 1886M., dated 13th November 1895 .	1,28,500	4¼ „	1,13,542	...	1,13,542	...	2,718
Coonoor do.	Drainage Works.	M. G. No. 184, dated 13th March 1891 . . .	10,000	4¼ „	4,742	...		...	528
		M. G. No. 1058, dated 10th October 1892 . . .	2,000	4½ „	1,214	...	5,956	...	95
		Carried over .	4,49,180		3,63,467		3,63,467	37,000	14,006

* Corrections made *vide*, G. I. letter No. 156, dated 5th August 1903.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*concld.*		Brought forward	4,49,180		3,63,467		3,63,467	37,000	14,006
Cuddapa Municipality.	Water-supply.	G. I. H. D. No. 41, dated 18th April 1887							
		M. G. No. 1212, dated 11th November 1892	50,000	6 p. c.	...	49,000		...	...
		M. G. No. 71 M., dated 23rd January 1900	9,695	4¼ „	7,720	...		...	240
Dindigal do.	Ditto	M. G. No. 452, dated 14th June 1895	2,000	4 „	800	...	57,520	...	400
		M. G. No. 976 M., dated 15th August 1902, and 1422 M., dated 20th November 1902.	33,000	4¼ „	28,507	...		...	725
Kombhakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890	10,000	4 „	10,000	...	38,507	10,000	...
		M. G. No. 1085, dated 5th December 1899	60,000	4½ „	37,620	...		...	2,825
Kurnool do.	Water-supply.	M. G. Nos. 267, 951 and 2025 M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	25,000	6 „	...	10,000	47,620	...	...
		M. G. Nos. 1324 M. and 2062, dated 2nd June and 20th September 1897, respectively.	59,850	4¼ „	49,476	...		...	1,430
	For a Market	M. G. No. 1896 M., dated 10th November 1896	6,070	4 „	4,553	...		...	303
Madras do.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869	5,000	4¼ „	2,000	...	56,029	...	500
		G. I. F. D. No. 1862, dated 8th July 1869	14,30,000	4 „	14,30,000	...		...	...
		G. I. F. D. No. 2527, dated 23rd August 1873							
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881							
		M. G. No. 363, dated 5th February 1883	1,00,000	5 p. c.	...	1,00,000		...	...
		M. G. No. 487, dated 9th March 1885	3,00,000	5 „	...	3,00,000		...	...
		M. G. No. 11 M., dated 10th April 1885	3,00,000	(a)	...	3,00,000		...	...
		M. G. No. 458 M., dated 3rd September 1885							
		M. G. No. 1562 M., dated 18th October 1890							
		M. G. No. 765 M., dated 11th August 1887	50,000	5 „	...	50,000		...	...
		M. G. No. 852 M., dated 4th August 1888	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 1193 M., dated 18th September 1889	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16 M., dated 8th January 1895	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1427 M., dated 25th October 1889	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 2505, dated 23rd December 1881	20,000	5 „	...	20,000		...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	2,50,000	5 „	...	2,50,000		...	...
	Construction of Market	M. G. No. 883 M., dated 13th April 1897	20,000	6 „	...	20,000		...	...
	For meeting Plague charges.	M. G. No. 2215 M., dated 21st December 1898	1,00,000	4 „	...	1,00,000		...	...
		M. G. No. 755 M., dated 1st June 1900	2,00,000	4 „	...	2,00,000		...	...
	Cleaning water pipes	M. G. No. 1630 M., dated 19th September 1898	1,00,000	4 „	...	1,00,000		...	...
		M. G. No. 1530 M., dated 16th October 1899 and No. 758 M., dated 2nd June 1900	50,000	4 „	...	50,000		...	...
	Drainage works.	M. G. No. 389 M., dated 17th March 1899	1,50,000	4 „	...	1,50,000		...	...
	Construction of a market.	M. G. No. 529 M., dated 24th April 1899	12,00,000	4 „	...	12,00,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089 M., dated 30th July 1901	1,50,000	4 „	...	1,50,000		...	...
			1,20,000	4 „	...	1,20,000		91,000	...
	Drainage works.	M. G. No. 150 M., dated 10th February 1902	2,00,000	4 „	...	2,00,000	55,40,000	2,00,000	...
		Carried over	62,49,795		19,34143	41,69,000	61,03,143	3,38,000	20,429

(a) R2,82,000 with interest at 6 per cent., and R18,000 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*contd.*		Brought forward	62,49,795		19,34,143	41,69,000	61,03,143	3,38,000	20,429
Madura Municipality.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 p. c.	...	5,000		...	...
	Water-supply.	Ditto ditto	5,000	5 „	...	5,000		...	...
		G. I. H. D. No. 79, dated 21st June 1886	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	4¼ „	1,34,024	...		...	3,912
		M. G. No. 80M., dated 16th January 1896	31,500	4¼ „	27,284	...	1,98,308	...	688
Mayavaram do.	Construction of Markets.	M. G. No. 180, dated 11th March 1891	5,000	4¼ „	1,500	...		...	150
	For a School-Building.	M. G. No. 91, dated 3rd February 1891	3,500	4¼ „	1,400	...	2,900	...	175
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively	60,000	6 „	...	60,000		...	...
	Sanitary Works	M. G. No. 352M., dated 2nd March 1897	10,000	4¼ „	4,000	...		...	1,000
	Kandal Drainage.	M. G. No. 443, dated 11th June 1891	17,500	4¼ „	9,682	...		...	868
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	43,000	4¼ „	23,309	...		...	2,152
	Construction of Tiger-Hill Reservoir.	M. G. No. 1381M. and 1900, dated 21st September and 23rd December 1901, respectively	31,500	4 „	30,372	...		...	1,128
	Ditto	M. G. No. 1847, dated 5th December 1900	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. No. 654 M., dated 2nd June 1902, and No. 997 M., dated 20th August 1902	24,400	4 „	24,400	...		24,400	...
	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893	7,000	6 „	...	7,000		...	...
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781 M., dated 3rd June 1899	37,500	5 „	...	37,500		...	...
	Ditto ditto of the Marlimund Reservoirs.	M. G. No. 1434 M., dated 28th September 1899	1,00,000	5 „	...	1,00,000	3,09,763	...	...
Palghat do.	Construction of an Office building and a Market and a Slaughter-house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	17,000	6 „	...	7,000		...	1,000
	Additional building for the Victoria College.	M. G. No. 1318 M., dated 11th September 1899	10,000	6 „	...	5,500	12,500	...	1,500
Salem do.	Water-supply	M. G. No. 1242 M., dated 11th July 1898	5,300	9 „	...	...	...	...	4,370
Tanjore do.	Ditto	M. G. No. 1061, dated 10th October 1892	1,90,000	4¼ „	1,38,967	...	1,38,967	...	6,316
Tellicherry do.	Construction of a Road.	M. G. No. 744, dated 7th August 1893	5,000	4¼ „	500	...	500	...	500
Tirupati do.	Water-supply	M. G. No. 48M., dated 16th January 1897	59,000	4¼ „	...	...	...	...	11,000
		Carried over	71,21,495		23,29,581	44,36,500	67,66,081	3,62,400	55,188

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtednes of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			R		R	R	R	R	R
MADRAS—*contd.*		Brought forward	71,21,495		23,29,581	44,36,500	67,66,081	3,62,400	55,188
Trichinopoly Municipality.	Water-supply.	M. G. No. 429, dated 9th June 1891	1,00,000	4¼ p. c.	73,333	...		...	3,334
		M. G. No. 514, dated 11th July 1895	32,000	4¼ „	24,533	...		...	1,067
		M. G. No. 54, dated 11th January 1899	50,000	4 „	44,759	...		...	1,816
		M. G. No. 399 M., dated 20th March 1899	1,58,000	5 „	...	1,58,000		...	...
		M. G. No. 219M., dated 25th February 1902 and 391M., dated 26th March 1902	26,000	4 „	24,881	...		...	1,119
Tuticorin do.	Ditto	M. G. No. 1260 M., dated 16th October 1902, and No. 21 M., dated 16th January 1903	23,500	4 „	23,500	...	3,49,006	23,500	...
		M. G. No. 933M. and 1271M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	48,321	...	48,321	...	1,679
Vaniyambadi do.	For meeting Plague charges.	G. I. F. D. No. 1984A. and M. G. No. 459, dated 12th and 17th April 1902, respectively	13,000	4 „	13,000	...	13,000	5,000	...
Vellore do.	For General purposes.	M. G. No. 573 M., dated 23rd April 1902	20,000	4 „	14,000	...	14,000	...	2,000
Vizagapatam do.	Water-works	M. G. No. 339M., dated 2nd March 1897	2,10,500	4¼ „	1,90,910	...		...	4,251
		M. G. No. 40 M., dated 12th January 1901	7,000	4 „	6,521	...		...	244
		M. G. No. 1277 M., dated 22nd October 1892, and No. 276 M., dated 25th February 1903	36,000	4 „	12,600	...	2,10,031	12,600	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205 and 2817 W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively	61,98,018	4½ „	41,56,052	...	41,56,052	...	3,00,000
Bellary Local Fund Board.	Plague and other Expenditure.	G. I. F. D. No. 119A. and M. G. No. 32, dated 10th and 16th January 1901	50,000	4 „	30,000	...	30,000	...	10,000
Coimbatore do.	Construction of a New Market at Pollachi.	M. G. No. 119, dated 23rd January 1893	16,000	6 „	...	16,000	16,000	...	...
Tanjore do. (a)	Extension of Mayaveram-Mutupet Railway.	G. I. No. 110R.P., dated 4th July 1900.	20,00,000	4 „	...	6,17,000	6,17,000	...	...
		Total Madras	1,61,11,513		69,91,991	52,27,500	1,22,19,491	4,03,500	3,80,698
BOMBAY.									
Ahmedabad Cantonment Fund.	For cholera operation.	G. I. Mily. No. 894, dated 25th March 1901, and G. R. No. 2069, dated 12th April 1901	1,822	4 p. c.	1,484	...	1,484	...	338
Hyderabad do.	Erection of a new market.	G. I. F. & C. D. No. 6508A., dated 9th December 1902	10,000	4 „	10,000	...	10,000	10,000	...
Poona Cantonment Fund.	For erecting the Dhobis Ghât.	G. I. Mily. No. 656F., dated 27th February 1900, and No. 6469A, dated 23rd December 1901	42,815	4 p. c.	37,929	...	37,929	...	2,083
Dharwar District Local Board.	Miscellaneous Works ..	G. R. No. 1043, dated 26th March 1895	1,60,000	4½ „	1,44,204	...	1,44,204	...	3,165
Satara do.	Plague purposes.	G. I. F. D. No. 2263A., dated 29th April 1902, and G. I. F. D. No. 2938, dated 26th August 1902, and G. I. F. D. No. 4358, dated 10th December 1902	34,546	4 „	34,546	...	34,546	5,700	...
		Carried over	2,49,183		2,28,163	...	2,28,163	15,700	5,586

(a) Besides R 12,34,720 due by the Board to Government on account of expenditure incurred by Government on the Mayavaram-Mutupet Railway before its transfer to the District Board (G. I. P. W. D. No. 295 A. R., dated 1st May 1892).

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward .	2,49,183		2,28,163	...	2,28,163	15,700	5,586
Bombay Port Trust	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4½ p. c.	2,02,04,501	...	...	...	5,693
	Purchase of certain Government properties by the Trust.	Ditto . .	8,44,679	*Nil*	2,43,857	...	...	...	5,693
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800	...	...	...
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . G. R. No. 157, dated 16th July 1894. . . .	11,51,000	4 „	...	11,51,000	...	...	...
	To meet the cost of Bulkoil Installation, Mody Bay Reclamations at Frere Lands Estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897 . . .	10,25,000	3½ „	...	10,25,000	...	...	...
	To meet the repayment of five per cent. Debenture Loans.	G. R. No. 104, dated 25th May 1899 . . . G. R. No. 203, dated 7th November 1899 . . .	35,00,000	4 „	...	35,00,000	...	...	...
	Dock Extension Works.	G. I. F. D. No. 4484, dated 4th December 1886 . . G. R. No. 506, dated 16th December 1886 . . C. G. No. 164, dated 22nd April 1887 . . . G. I. F. D. No. 3457, dated 27th June 1888 . . G. I. F. D. No. 6914, dated 31st December 1888 . . G. I. F. D. No. 604, dated 5th February 1890 . . G. I. F. D. No. 4511, dated 18th September 1890 . G. I. F. D. No. 3635, dated 28th August 1891 . . G. I. F. D. No. 3298A., dated 9th August 1892 . .	96,00,000	4 „	90,86,226	...	...	...	...
		G. I. F. D. No. 3678A., dated 23rd August 1893 . . G. I. F. D. No. 248A., dated 16th January 1895 . G. I. F. D. Nos. 1008A., dated 4th March 1896, and 4489A., dated 9th October 1897 .	96,00,000	3½ „	5,47,098	...	...	...	...
		G. I. F. D. No. 3240A., dated 29th July 1896 . . G. R. No. 97, dated 2nd May 1896 . . . G. R. No. 171, dated 11th August 1896 . . .	96,00,000	3 „	1,66,801	...	...	...	...
			6,42,83,416		3,02,48,483	1,32,18,800	2,28,163	15,700	16,972
					2,28,163	...			

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1992-1903.	
					To Government.	To the Public	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward .	6,42,83,416		2,28,163		2,28,163	15,700	16,972
					3,02,48,483	1,32,18,800			
Bombay Port Trust.	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882 . . .	76,00,000	4 p. c.	...	75,96,876		...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 „	...	10,00,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. No. 144, dated 3rd August 1900 . . .	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902 . . .	13,50,000	4 „	...	13,50,000	5,59,14,159	13,50,000	...
Bombay Improvement Trust.	For the execution of Board's schemes for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902 . . .	30,00,000	4 „	...	30,00,000	1,10,00,000	30,00,000	...
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590, dated 28th October 1885; G. R. No. 27, dated 7th January 1886 .	7,11,500	4½ p. c.	4,91,764	...		...	20,624
		G. I. No. 1427, dated 17th June 1886; G. R. No. 375 C. W./1096, dated 1st July 1886	15,50,000	4½ „	11,79,977	...		...	40,199
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. No. 1154, dated 27th March 1884 . . .	10,00,000	5 „	...	1,35,000		...	10,000
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 „	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 „	...	13,00,000		...	...
	Construction of a Native village at Keanari.	G. I. No. 5614A., dated 5th November 1900; G. R. No. 204, dated 8th November 1900.	2,00,000	4 „	...	2,00,000	53,06,741	...	...
		Carried over .	9,44,94,916		3,21,48,387	4,03,00,676	7,24,49,063	43,65,700	87,795

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward .	9,44,94,916		3,21,48,387	4,03,00,676	7,24,49,063	43,65,700	87,795
BOMBAY—*contd.*									
Ahmedabad Municipality.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 p. c.	...	2,42,400	53,06,741	...	...
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „	...	80,800		...	...
	Water and Drainage Works.	G. R. Nos. 300 and 579, dated 29th January and 18th February 1890, respectively . . .	4,50,000	4½ „	2,30,590	...		...	33,113
	Water-works.	G. R. No. 3553, dated 19th September 1889 . .	3,00,000	5 „	...	1,32,108		...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 „	...	41,208		...	...
	Making House connections with Drainage.	G. R. No. 1874, dated 17th August 1893 . . .	20,000	4½ „	...	20,000		...	...
	Drainage extension-works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ „	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899.	8,00,000	4¾ „	...	2,95,000		2,00,000	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4¼ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4¼ „	...	65,000	14,07,106	...	...
Ahmednagar do.	For improvement of Water-works.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C No. 5011A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901	1,22,885	4½ „	1,22,885	...		...	...
	For Plague operations	G. R. F. D. Nos. 4671 and 5011A, dated 12th December and 15th October 1901, respectively . . .	6,110	4 p. c.	6,110	...		...	889
	Water-works.	G. I. F. C. No. 5011-A. and G. R. F. D. 4671, dated 15th October and 12th December 1901, respectively .	15,836	4½ „	15,836	...	1,44,831	...	...
Alibag Municipality.	For Plague operations	G. I. F. D. No. 4890A, dated 28th September, 1900, and G. R. No. 4660, dated 15th October 1900 . . .	10,000	4 p.c.	9,833	...	9,833	...	167
Bandra do.	Construction of Water-works.	G. R. Nos. 1360, 6184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	70,000	4½ „	61,601	...		...	1,457
	For Plague operations	G. I. F. D. No. 4926A., dated 9th November 1898, and G. R. No. 511, dated 1st February 1899 . .	12,800	4 „	2,759	...	64,360	...	2,662
Belgaum do.	Ditto .	G. I. F. & C. D. No. 2263A., dated 29th April 1902 .	20,277	4 „	14,373	...	14,373	...	...
Bhingar do.	For Famine Relief purposes.	G. I. F. D. No. 2413A, dated 16th May 1900; G. R. No. 2336, dated 22nd May 1900	1,000	*Nil.*	973	...		...	27
	Plague purposes	G. I. F. & C. D. No. 3575A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902 .	3,500	4 p. c.	3,500	...	4,473	3,500	...
		Carried over .	9,71,43,324		3,26,16,847	4,14,77,192	7,40,94,039	45,69,200	1,26,110

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward	9,71,43,324		3,26,16,847	4,14,77,192	7,40,94,039	45,69,200	1,26,110
Bhiwandi Municipality.	Extension of a School-building.	G. R. No. 2999, dated 13th September 1894	4,000	4½ p. c.	...	...		...	577
	For Plague operations	G. R. No. 3080, dated 10th May 1898	2,000	4 "	201	...	201	...	426
Bombay do.	Construction of the Vehar Lake and Water-works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	37,30,053	4 "	24,58,260	...		...	15,300
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885	44,00,000	5 "	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 "	...	4,50,000		...	...
	Tansa Water-works	G. R. No. 561, dated 12th February 1886; G. R. No. 1008, dated 16th March 1886; G. R. No. 1930, dated 31st May 1886; G. R. No. 2876, dated 21st September 1887; G. R. No. 3978, dated 21st July 1888; G. R. No. 4198, dated 8th October 1889; G. R. No. 3392, dated 23rd August 1890; G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 "	...	1,47,00,000		...	...
	Construction of Drainage and Water-works.	G. R. No. 2951, dated 28th September 1878	26,94,000	5 "	...	17,27,000		...	46,000
		G. R. No. 873, dated 16th March 1888	12,00,000	5 "	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888	7,00,000	5 "	...	7,00,000		...	...
	Construction of Markets and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	10,08,875	5 p.c.	...	10,08,500		...	...
	Agripada House Sutlage Water Connection Works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 "	...	2,48,000		...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890	35,00,000	5 "	...	35,00,000		...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891	8,00,000	5 "	...	8,00,000		...	...
	Repayment of balance of Government Consolidated Loan.	G. R. No. 1989, dated 6th June 1893	42,00,000	"	...	42,00,000		...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. No. 809, dated 3rd March 1894, and No. 3764, dated 8th October 1894, respectively	23,25,000	4 "	...	23,25,000		...	...
		Carried over	13,71,05,252		24,58,260 3,26,17,048	3,45,97,500 4,14,77,192	7,40,94,240	45,69,200	1,88,413

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward	13,71,05,252		3,26,17,048 24,58,260	4,14,77,192 3,45,97,500	7,40,94,240	45,69,200	1,88,413
Bombay Municipality—*contd.*	Construction of a Sewerage Wari Bunder Roads, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 G. R. No. 683, dated 22nd February 1896 G. R. No. 2320, dated 3rd June 1899	15,75,000	(a)	...	15,75,000		...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. I. F. D. No. 3841 A., dated 28th August 1897 G. I. F. D. Tele., dated 26th July 1898 G. R. No. 2320, dated 3rd June 1899	25,00,000	4 p.c.	...	25,00,000		...	...
		G. R. No. 4960, dated 5th September 1898 G. R. No. 2320, dated 3rd June 1899	19,25,000	4 „	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 G. R. No. 2540, dated 16th June 1899	20,00,000	4 „	...	20,00,000		8,00,000	...
	Construction of certain Sewerage and other Water-works.	G. of I's. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901	24,75,000	4 „	...	21,00,000	4,71,55,760	4,00,000	...
Bulsar do.	Plague operations.	G. R. Nos. 2359A., 2491, and 782, dated 25th May and 8th June 1897 and 18th February 1898, respectively	35,000	4 „	14,797	...	14,797	...	2,460
Dakor do.	Ditto	G. I. F. D. No. 2545, dated 2nd June 1899, and G. R. No. 2595, dated 2nd June 1900	8,000	4 „	4,129	...	4,129	...	1,600
Dharwar do.	For Plague expenditure.	G. R. No. 1535, dated 26th March 1900 G. R. No. 2419, dated 22nd May 1900 G. R. No. 1316, dated 29th March 1901	40,000	4 „	35,803	...	35,803	...	4,197
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893	2,50,000	4½ „	2,08,821	...	2,08,821	...	5,683
Godhra do.	Improvement of Roads, etc., in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 0th August 1889, respectively	10,000	5 „	4,377	...	4,377	...	556
Gokak do.	For Relief to Weavers.	G. I. F. D. No. 3288A., dated 15th June 1901 G. R. F. D. No. 1600, dated 19th June 1901	5,000	*Nil.*	...	...		...	5,000
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	2,42,000	4½ p.c.	2,12,830	...		...	5,178
	For Plague operations.	G. I. F. D. No. 2245A., dated 16th May 1898, and G. R. No. 2585, dated 9th June 1898	50,000	4 „	14,053	...	2,26,883	...	14,681
		Carried over	14,82,20,252		3,55,70,118	8,61,74,692	12,17,44,810	57,69,200	2,27,768

(a) R10,00,000 with interest at 3¼ per cent., and R5, 5,000 at 4 per cent

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the indebtedness of Municipalities and Local Funds on the 31st March 1903—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward	14,82,20,252		3,55,70,118	8,61,74,692	12,17,44,810	57,69,200	2,27,768
Hyderabad Municipality.	Improving and Supplementing the Water-supply	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898	1,15,500	5 p. c.	...	24,000		...	1,000
	To repay the two loans of ₹50,000 and ₹76,000.	G. R. No. 4492, dated 26th September 1899 . . G. R. No. 5972, dated 9th December 1899 .	1,26,000	6 "	...	1,26,000	1,50,000	...	...
Ilkal do.	For Plague operations.	G. I. F. D. No. 2081-A., dated 30th April 1900 . G. R. No. 2549, dated 31st May 1900 . . . G. R. No. 4951, dated 8th November 1900 . .	3,500	4 p. c.	2,336	...	2,336	...	475
Jumner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883 . . .	33,000	5 "	...	7,000	7,000	...	...
Karachi do.	For the following works of public utility :— Water-works Extension. Boulton Market. Empress Market. Light-Tramway. Victoria Museum	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,39,500		...	4,000
	Drainage Works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ "	...	6,00,000		...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 "	...	1,00,000		...	...
	For Plague operations.	G. R. No. 2585, dated 1st June 1900 . . .	4,00,000	5 "	...	4,00,000	13,39,500	...	...
Karad do.	Ditto .	G. I. F. C. D. No. 2883A., G. R. F. D. 3090, dated 12th June and 3rd July 1900, and G. R. F. D. 2403, dated 11th July 1902 .	11,000	4 "	11,000	...	11,000	...	...
Malegaon do.	Ditto .	G. R. No. 3731, dated 9th August 1899 . . .	10,000	4 "	6,739	...	6,739	...	...
Mhaswad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively . . .	1,500	4½ "	911	...	911	...	118
Nargund do.	For Plague operations.	G. R. No. 4783, dated 11th October 1899 . . .	1,000	4 "	214	...	214	...	208
Nasik do.	Ditto .	G. I. F.D. No. 3139 A., dated 16th July 1898, and G. R. No. 5151, dated 10th November 1898 . . . G. I. F. C. D. 2263A., dated 29th April 1902, and G. R. F. D. No. 4357, dated 18th December 1902 . . .	50,000	4 "	34,351	...	34,351	...	2,732
Panvel do.	Water-works	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively .	59,000	4½ "	47,132	...		...	1,427
	Plague operations.	G. I. F. C., No. 4041A. dated 8th August 1900, embodied in G. R. F. D. No. 4092, dated 5th September 1900, and G. R. F. D. No. 976, dated 5th March 1902	14,000	4 "	13,772	...	60,904	...	223
Pen do.	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885 . . .	10,000	6 "	...	500	500	...	...
		Carried over .	15,02,54,752		3,56,86,573	8,76,71,692	12,33,58,265	57,69,200	2,37,956

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1903—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1903.			Transactions during 1902-1903.	
					To Government.	To the Public	Total.	Borrowed.	Repaid.
			R		R	R	R	R	R
		Brought forward	15,02,54,752		3,56,86,573	8,76,71,692	12,33,58,265	57,69,200	2,37,956
BOMBAY—*contd.*									
Poona Municipality.	For Plague expenditure.	G. I. F. D. No. 2294A. and G. R. No. 2431, dated 21st May and 2nd June 1897 respectively	25,000	4 p. c.	2,504	...		...	5,443
	Drainage scheme.	G. I. F. C. No. 4917R., dated 10th September 1901, embodied in G. R. G. D. No. 5603, dated 1st October 1901 and G. R. F. D. No. 1930, dated 26th May 1902	25,000	4 „	23,827	...		17,215	...
	Plague purposes.	G. I. F. C. D., No. 2263A., dated 29th April 1902 and G. R. F. D. No. 2938, dated 26th August 1902	2,69,661	4 „	2,59,661	...	2,85,992	...	10,000
Roha Ashtami do.	Plague operations.	G. I. F. C. No. 2388A. and G. R. F. D. No. 1982, dated 5th May and 31st May 1902	2,500	4½ „	1,932	...	1,932	...	168
Rajpura do.	Water-works at Khodwalla	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively	12,000	6 p. c.	...	10,500	10,500	...	500
Ranebennur do.	Plague operations.	G. I. F. C. No. 3219A., dated 13th June 1901, and G. R. F. D. No. 2585, dated 3rd July 1901	2,000	4 „	716	...	716	...	401
Ratnagiri City do.	Nashna Water-works.	G. R. No. 3346, dated 6th November 1880	30,000	6¾ „	...	16,750		...	...
		G. R. No. 2632, dated 31st July 1884	15,000	5 „	...	15,000		...	...
	Plague operations.	G. I. F. D. No. 473A., dated 27th January 1900 / G. R. No. 706, dated 9th February 1900	3,000	4 „	2,451	...	34,201	...	549
Sangamner do.	For Relief to Weavers.	G. I. F. D. No. 2415A., dated 16th May 1900; G. R. No. 2335, dated 22nd May 1900, and G. R. No. 2791, dated 11th July 1900	5,000	*Nil*	186	...	186	...	2,350
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881	3,00,000	(*a*)	...	1,18,555		...	9,150
	For Plague purposes.	G. R. No. 3466, dated 11th August 1897 / G. R. Nos. 4852 and 110, dated 16th November 1897 and 10th January 1898, respectively	15,000	4 p. c.	...	...		...	1,021
		G. I. F. D. No. 4420A., dated 31st August 1900, and G. R. No. 4253, dated 19th September 1900	10,000	4 „	10,000	...		...	...
	Ditto	G. I. F. C. No. 3936A. an G. I. F. D. No. 4026, dated 3rd August and 31st August 1900, and G. R. F. D. 928, dated 1st March 1902	45,000	4 „	45,000	...	1,73,555	...	...
Sholapur do.	Ditto	G. R. No. 3721, dated 28th August 1898	45,000	5 „	...	45,000		...	...
		G. I. F. D. No. 3437A., dated 6th August and G. R. No. 3721, dated 28th August 1898	55,000	4 „	29,367	...		...	...
		G. I. F. D. No. 4028A, dated 10th August 1900	50,000	6 „	...	50,000	1,24,367	...	...
Sinnar do.	Ditto	G. I. F. D. No. 2381A., dated 17th May, and G. R. No. 2702, dated 7th June 1900	6,500	4 „	4,834	...	4,834	...	1,192
Sirur do.	Ditto	G. I. F. D. No. 5642A., dated 8th November 1900, and G. R. No. 5275, dated 29th November 1900	5,000	4 „	5,000	...	5,000	...	...
		Carried over	15,11,75,413		3,60,72,051	8,79,27,497	12,39,99,548	57,86,415	2,68,730

(*a*) From 5½ to 7 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1893—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1903. To Government.	To the Public.	Total.	Transactions during 1902-1903. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*concld.*		Brought forward . .	15,11,75,413		3,60,72,051	8,79,27,497	12,39,99,548	57,86,415	2,68,730
Sukkur Municipality.	Construction of Water-works.	G. R. No. 3707, dated 24th October 1893 . . .	2,00,000	5 „	...	2,00,000		...	...
		G. R. No. 3162, dated 13th September 1895 . .	1,00,000	5 „	...	1,00,000		...	...
	For Plague operations.	G. I. F. D. No. 2885A, dated 30th June 1897, and G. R. No. 3091, dated 15th July 1897	1,00,000	4 „	13,998	...	3,13,998	...	9,998
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890 . . .	2,00,000	5½ „	...	70,000		...	10,000
	Construction of Water-works.	G. R. No. 2960 dated 4th September 1896 . .	6,00,000	4 „	...	3,72,000	...	...	15,500
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898 . . .	1,50,000	5 „	...	70,500	5,12,500	...	5,500
Telegaon do.	Construction of Water-works.	G. R. No. 227, dated 24th January 1883 . . .	28,500	5 „	...	22,478	22,478	...	...
Ditto Dabhade do.	Ditto .	G. R. No. 1028, dated 20th April 1887 . . .	4,700	5 „					
Thana do.	Widening the Bazar Road and repairing the dam of the Pokram reservoir.	G. R. F. D. Nos. 2619 and 4622, dated 5th July and 10th December 1901 respectively . . .	10,000	4 „	4,858	...	4,858	...	1,142
Uran do.	Plague purposes.	G. I. F. C. D. No. 6833A., dated 22nd December 1902, and G. R. F. D. No. 534, dated 10th February 1903 .	8,000	4 „	8,000	...	8,000	8,000	...
Vita do.	Plague operations.	G. I. F. D. No. 5190A., dated 15th October 1900; G. R. No. 5541, dated 14th December 1900, and G. R. No. 914, dated 2nd March 1901.	1,000	4 „	400	...	400	...	200
		Total Bombay .	15,25,77,613		3,60,99,307	8,87,62,475	12,48,61,782	57,94,415	3,11,070
BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 226, dated 21st January 1892 .	1,26,000	*Nil.*	88,200	...	88,200	...	...
Amraoti Camp Municipality.	For improving water-supply.	G. I. F. D. No. 91, dated 23rd May 1900 . .	5,000	6 p. c.	4,677	...	4,677	...	323
Aurangabad Cantonment Fund.	Water-work .	G. I. F. D. No. 655-I., dated 22nd February 1894 . .	22,000	4½ „	16,659	...	16,659	...	702
		Total Berar .	1,53,000		1,09,536	...	1,09,536	...	1,025

APPENDIX E.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1902-1903.

STATEMENT

OF

LOANS RAISED UNDER THE GUARANTEE OF GOVERNMENT

TO END OF

1902-1903.

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1902-03.

		Amount on 31st March 1903.
		£
Loans raised by Native States, Local Authorities and other Public bodies		1,711,800(a)
Capital raised by Railway Companies for expenditure on State and other Railways—		
	£	
Capital in respect of which guarantees for interest on share capital and for interest and repayment of debenture capital have been given	22,761,891	...
Capital in respect of which guarantee for interest and repayment of capital has been given	28,430,100	...
Debentures raised through Companies for outlay on purchased Railways	6,800,300	57,992,291
TOTAL		59,704,091

(a) Besides £70,369 out of amount advanced to petty Native States in Bombay from Local Funds and Managed States.

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES and OTHER PUBLIC BODIES to end of 1902-1903.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1903.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
INDIA, GENERAL.									
Rajputana.									
1. Marwar Durbar . . .	From Mysore Durbar.	For construction of Balotra Shadipali Railway.	25,50,000	G. I., Foreign Department, No. 228-I. B., dated 24th January 1899.	1898	4 per cent.	1908	25,50,000	Interest guaranteed.
Central India.									
2. Dewas State (Senior Branch)	From Gwalior Durbar.	Ditto .	2,00,000	G. I., Foreign Department, No. 114-I. A., dated 6th January 1900.	1900	4 „	1918	2,00,000	Principal and Interest guaranteed.
Do. (do.) .	From Indore Durbar	Ditto .	1,00,000	G. I., Foreign Department, No. 2287-I. A., dated 11th June 1901.	1901	4 „	1911	1,00,000	Ditto.
3. Do. (Junior Branch) .	From Gwalior Durbar.	Ditto .	2,00,000	G. I., Foreign Department, No. 224-I. A., dated 11th January 1900.	1900	4 „	1910	2,00,000	Ditto.
Do. (do.) .	From Indore Durbar	Ditto .	2,00,000	G. I., Foreign Department, Nos. 2287-I. A. and 956-I. A., dated 11th June 1901 and 7th March 1902, respectively.	1901 & 1902	4 „	1920	2,00,000	Ditto.
4. Jaora State	From Gwalior Durbar.	Ditto .	3,25,000	G. I., Foreign Department, No. 951-I. A., dated 22nd February 1900.	1900	4 „	1906	2,50,000	Ditto.
5. Jhabua State . . .	Ditto .	Ditto .	1,00,000	G. I., Foreign Department, No. 3530-I. A., dated 29th November 1899, and G. I., Finance and Commerce Department, No. 5427-A., dated 29th November 1899.	1900	4 „	1909	75,000	Ditto.
6. Jobat State	Ditto .	Ditto .	25,000	G. I., Foreign Department, No. 58-I. A., dated 5th January 1900.	1900	4 „	1907	25,000	Ditto.
7. Karandia State . . .	Ditto .	Ditto .	5,000	G.I., Foreign Department, No. 1091-I.A., dated 2nd March 1900.	1900	4 „	1904	3,000	Ditto.
8. Pathari State . . .	From Indore Durbar	Ditto .	15,000	G. I., Foreign Department, No. 1648-I. A., dated 25th April 1902.	1902	4 „	1911	13,600	Ditto.
9. Piploda State . . .	From Gwalior Durbar.	Ditto .	75,000	G. I., Foreign Department, Nos. 719-I A., and 2679-I. A., dated 8th February 1900 and 20th June 1900, respectively.	1900	4 „	1908	63,000	Ditto.
10. Rutlam State . .	Ditto .	Ditto .	1,00,000	G.I., Foreign Department, No. 2679-I.A., dated 20th June 1900.	1900 & 1901	4 „	1906	1,00,000	Ditto.
11. Sailana State . . .	Ditto .	Ditto .	1,00,000	G. I., Foreign Department, Nos. 3530-I. A. and 2679-I. A., dated 29th November 1899 and 20th June 1900, respectively, and G. I. Finance and Commerce Department No. 5427-A., dated 29th November 1899.	1900	4 „	1910	1,00,000	Ditto.

12. Sohawal Durbar	Ditto	Ditto	7,000	I. G., Foreign Department No. 265-I.A., dated 13th January 1900.	1900	4 "	19[illegible]9	5,200	Ditto.
Total Central India			14,52,000					13,34,800	
TOTAL INDIA, GENERAL			40,02,000					38,84,800	
Total India, General converted into £ at R15=£1.			266,800					258,987	
BOMBAY.									
NATIVE STATES.									
Kathiawar Agency.									
I.—Jhalavad Prant.									
1. Bhaskar-rao Vithal and his sons, Talukdars of Vithalgad.	From private persons	For the maintenance of the people and other administration charges.	25,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ per cent.	In five years.	15,000	Principal and interest guaranteed.
2 Gagubhai Amarsinh of Talsana.	Ditto	For the maintenance of themselves and their people.	2,001	Ditto	1900	6 "	Ditto	1,751	Ditto.
3. Jhalas Udisinh, Atabhai and others, shareholders of Vana.	Ditto	Ditto	2,001	Ditto	1899	7½ "	1907-8	1,801	Ditto.
4. Jhala Kasubhai Devising of Vana.	Ditto	Ditto	350	Ditto	1899	7½ "	In five years.	300	Ditto.
5. Jhala Jiwansinh and Khimubhai Nagbhai of Vana.	Ditto	Ditto	35[illegible]	Ditto	1899	7½ "	Ditto	300	Ditto.
6. Jhala Dhirsing Patalbhai, shareholder of Palali.	Ditto	Ditto and other administration charges.	115	Ditto	1900	7½ "	Not fixed; to be repaid from the produce of Jiras.	115	Ditto.
7. Jhala Nagabhai Jethabhai of Palali.	Ditto	For the maintenance of the people and other administration charges.	280	Ditto	1900	7½ "	In two years.	280	Ditto.
8. Jhala Ramsinh Kalubhai of Palali.	Ditto	Ditto	290	Ditto	1900	7½ "	Ditto	290	Ditto.
9. Jhala Patabhai Jalamsinh of Palali.	Ditto	Ditto	250	Ditto	1900	7½ "	Ditto	250	Ditto.
10. Jhala Jesavatsinh Sivasinh of Palali.	Ditto	Ditto	180	Ditto	1900	7½ "	In three years.	180	Ditto.
11. Jhala Kalubhai Janabhai, shareholder of Divalia.	Ditto	Ditto	735	Ditto	1900	7½ "	In one year from the revenues of Jiras.	735	Ditto.
Carried over			31,552					21,002	

No. I.—Loans raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1902-1903—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1903.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
Brought forward			R 31,552					R 21,002	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
I.—Jhalavad Prant—contd.									
12. Jhala Manubhai and Vakhatsing Vejesing of Palali.	From private persons	For the maintenance of the people and other administration charges.	500	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903.	1900	7½ per cent.	In two years.	200	Principal and interest guaranteed.
13. Jhala Takhatsing Mulbhai of Palali.	Ditto	Ditto	220	Ditto	1900	7½ "	In three years.	220	Ditto.
14. Jhala Halubhai Nayabhai of Palali.	Ditto	Ditto	190	Ditto	1900	7½ "	In two years.	190	Ditto.
15. Jhala Bhimsinh and Fatesinh Amarsinh, Talukdars and Shareholders of Jhamer.	Ditto	Ditto	600	Ditto	1900	7½ "	In three years.	600	Ditto.
16. Jhala Prabhatsinh Harbhai and others, shareholders of Bhalgamda.	Ditto	Ditto	1,105	Ditto	1900	6 "	In six years.	925	Ditto.
17. Junaji Motibhai of Vana	Ditto	For the maintenance of themselves and their people.	350	Ditto	1899	7½ "	In five years.	300	Ditto.
18. Khachar Jethsur Mansur of Anandpur.	Ditto	For the maintenance of the people and other administration charges.	9,000	Ditto	1899	7½ "	In ten years.	9,000	Ditto.
Ditto ditto	Ditto	Ditto	2,500	Ditto	1901	7½ "	In eight years.	2,500	Ditto.
19. Khachar Bhoj Desa of Anandpur.	Ditto	Ditto	6,000	Ditto	1899	6 "	In four years.	6,000	Ditto.
20. Khachar Chela Odha, shareholder of Paliyad.	Ditto	Ditto	550	Ditto	1900	6 "	In one year.	550	Ditto.
21. Khachar Oghad Odha of Paliyad.	Ditto	Ditto	550	Ditto	1899	6 "	Ditto	550	Ditto.
22. Khachar Lakha Gija being a minor, through his mother Devibai, and Khachar Alak Dhana of Kumbhara.	Ditto	Ditto	900	Ditto	1900	6 "	In one year.	900	Ditto.
23. Khavads Vala Vira Jhina Rana and Bhokai Punja, shareholders of Sudamda Dhandhalpur.	Ditto	Ditto	3,000	Ditto	1900	7½ "	In four years.	3,000	Ditto.
24. Laximan Malu of Paliyad	Ditto	Ditto	3,300	Ditto	1900	7½ "	In four years.	3,300	Ditto.
25. Malek Rasulkhanji, Jaferkhanji, Dasda Talukdar.	Ditto	Ditto	21,000	Ditto	1900	7½ "	In seven years.		Ditto.

26. Malek Hamir Mia Dosabhai and others, Bhyals of Mira under Vanod.	Ditto	Ditto	7,500	Ditto	1900	7½	"	In ten years by 1909-10.	7,500	Ditto.
27. Rana Jamsinh Hamirsinh of Vana.	Ditto	For the maintenance of themselves and their people and other administration charges.	5,001	Ditto	1900	7½	"	1903-4	4,001	Ditto.
28. Rana Harisinh Agarsinh and others, shareholders of Kesaria.	Ditto	For the maintenance of the people and other administration charges.	725	Ditto	1900	6	"	In six years.	725	Ditto.
29. Rana Sardarsinh Udesinh of Vadad.	Ditto	Ditto	800	Ditto	1900	6	"	In eight years.	700	Ditto.
30. Rana Jemabhai Ramabhai and Prabhatsingh Dhirabhai, shareholders of Samla.	Ditto	Ditto	925	Ditto	1900	7½	"	In six years.	775	Ditto.
31. Seyla State	Ditto	Ditto	1,05,000	Ditto	1900	6½	"	1910-11	1,05,000	Ditto.
32. Thakor Bhathiji, Kanthadji Naranji, Bhagaji of Jhinjuvada.	Ditto	Ditto	2,001	Ditto	1900	7½	"	In five years.	1,650	Ditto.
33. Thakor Prathiraj, Sablaji of Jhinjuvada.	Ditto	Ditto	4,001	Ditto	1900	7½	"	Ditto	3,400	Ditto.
Total Jhalvad Prant			2,07,270						1,90,988	
II.—Sorath Prant.										
34. Bantwa Babi Rustom Khanji, Talukdar.	Ditto	Ditto	19,000	Ditto	1900	7½	"	In nine years.	19,000	Ditto.
35. Kotila Jetmal Champraj of Dedan.	Ditto	Ditto	10,000	Ditto	1900	7½	"	In seven years.	8,050	Ditto.
36. Sardargarh	Ditto	Ditto	55,000	Ditto	1900	7½	"	In ten years by 1910-11.	51,000	Ditto.
37. Vala Godad and Vajsur Punja of Jetpur.	Ditto	Ditto	60,000	Ditto	1900	7½	"	Ditto	60,000	Ditto.
38. Vala Bhima Valera of Jetpur	Ditto	Ditto	33,000	Ditto	1900	7½	"	In seven years.	33,000	Ditto.
39. Vala Kela Bhan of Jetpur	Ditto	Ditto	25,000	Ditto	1900	7½	"	In ten years.	24,813	Ditto.
40. Vala Vajsur Valera of Bagasra	Ditto	Ditto	40,000	Ditto	1900	7½	"	Ditto	40,000	Ditto.
Ditto ditto	Ditto	Ditto	7,500	Ditto	1900	7½	"	In five years.	7,500	
Carried over			2,49,500						2,43,363	
			2,07,270						1,90,988	

No. I.—Loans raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1902-1903—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1903.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			2,07,270					1,90,988	
			2,49,500					2,43,363	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
II.—Sorath Prant—contd.									
41. Vala Punja Bhima of Chanka	From private persons	For the maintenance of the people and other administration charges.	300	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1899	6 per cent.	In one year.	296	Principal and interest guaranteed.
42. Vala Nagdan and Jetha Unad of Charkha.	Ditto	Ditto	1,450	Ditto	1899	6 „	Ditto	1,450	Ditto.
43. Vala Devdan Mulu of Charkha.	Ditto	Ditto	777	Ditto	1899	6 „	Ditto	777	Ditto.
44. Vala Jivna Mulu of Charkha	Ditto	Ditto	777	Ditto	1899	6 „	Ditto	758	Ditto.
45. Vala Devait Ram of Bhath	Ditto	Ditto	327	Ditto	1899	6 „	Ditto	128	Ditto.
46. Vala Sadul and Harsur Moka, shareholders of Charkha.	Ditto	Ditto	2,172	Ditto	1899	6 „	Ditto	2,172	Ditto.
47. Vala Ebhal Golan, guardian of Vala Punja and Giga Vikamsi of Charkha.	Ditto	Ditto	1,200	Ditto	1899	6 „	In ten years.	1,165	Ditto.
48. Vala Unad Mansur of Khejadia.	Ditto	Ditto	1,100	Ditto	1899	6 „	In one year.	943	Ditto.
49. Vala Naj and Vira Bhoj, shareholders of Charkha.	Ditto	Ditto	557	Ditto	1899	6 „	Ditto	502	Ditto.
50. Vala Punja Jaita, Shareholder of Mowel.	Ditto	Ditto	500	Ditto	1900	6 „	Ditto	500	Ditto.
51. Vala Hamir Hattein, Talukdar of Halaria.	Ditto	Ditto	4,401	Ditto	1900	7½ „	In six years.	4,401	Ditto.
52. Vala Bawa Jaga of Moti Garmali.	Ditto	Ditto	670	Ditto	1900	6 „	In one year.	670	Ditto.

53. Vala Ala Bhima of Jetpur	Ditto	Ditto	64,000	Ditto	1900	7½	„	In ten years.	62,000	Ditto.
54. Vala Naja Mamaiya of Jetpur (Now Unad Valem and Gija Rana of Chital).	Ditto	Ditto	13,000	Ditto	1900	7½	„	Ditto	13,000	Ditto.
Total Sorath Prant			3,40,731						3,32,125	
III.—Halar Prant.										
55. Akhuba Hamirji and others of Manekwada.	Ditto	For the maintenance of family and Government dues.	1,200	Ditto	1900	7½	„	In four years.	1,200	Ditto.
56. Bai Jamba and Janjiba, widows of Jadeja Bhupatsing of Kankasiali.	Ditto	For the maintenance of family and of the people, and other administration charges.	2,000	Ditto	1900	7½	„	Ditto.	1,254	Ditto.
57. Bapubhai Jivanji and others of Sisong Chandli.	Ditto	For the maintenance of the people and other administration charges.	1,118	Ditto	1900	6	„	In two years.	770	Ditto.
58. Bhimji Keshavji of Sisong Chandli.	Ditto	For the maintenance of family.	105	Ditto	1900	7½	„	To be repaid from the produce of jiras.	105	Ditto.
59. Bhuraji, Pragji, shareholders of Vadali.	Ditto	Ditto and other administration charges.	3,000	Ditto	1900	7½	„	In four years.	3,000	Ditto.
60. Chakubha Bechar Sinh of Thebachada.	Ditto	For the maintenance of family and of the people and other administration charges.	400	Ditto	1900	7½	„	In four years.	366	Ditto.
61. Chandrasingji Lakhaji of Sisong Chandli.	Ditto	Ditto	1,001	Ditto	1900	7½	„	In three years.	1,001	Ditto.
62. Dewaji Dajibhai of Viriva	Ditto	For the maintenance of family and other administration charges.	125	Ditto	1900	7½	„	In two years.	48	Ditto.
Ditto	Ditto	Ditto	25	Ditto	1900	7½	„	In one year.		
63. Dewaji Ramabhai Mulgirasa of Jhileria under Khirasra.	Ditto	For the maintenance of family, Government dues and other administration charges.	425	Ditto	1900	7½	„	In four years.	425	Ditto.
64. Dewaji Jijibhai and others of Thebacheda.	Ditto	For the maintenance of family and of the people.	500	Ditto	1900	7½	„	In five years.	500	Ditto.
Carried over			9,899						8,669	
			5,48,001						5,23,113	

No. I.—Loans raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1902-1903—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1903.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			5,48,001					5,23,113	
BOMBAY—*contd.*			9,899					8,669	
Kathiawar Agency—*contd.*									
III.—Halar Prant—contd.									
65. Dipsing Vajesing and others of Thebachada.	From private persons	For the maintenance of family and of the people.	400	G. I., Foreign Department, No. 4498-I.-A., dated 29th September 1903.	1900	7½ per cent.	In two years.	400	Principal and interest guaranteed.
66. Gadkha . . .	Ditto .	For the maintenance of the people and other administration charges.	20,000	Ditto .	1900	7½ "	In eight years.	19,500	Ditto.
67. Gagabhai and Jethabhai, shareholders of Viriva.	Ditto .	For the maintenance of family and other administration charges.	2,200	Ditto .	1900	7½ "	In five years.	1,245	Ditto.
68. Govridad . . .	Ditto .	For the maintenance of the people and other administration charges.	20,000	Ditto .	1900	7½ "	In seven years.	20,000	Ditto.
69. Harisinh Ramji Kotda Navani Talukdari.	Ditto .	Ditto	1,525	Ditto .	1900	7½ "	In two years.	1,525	Ditto.
Ditto . . .	Ditto .	Ditto .	1,025	Ditto .	1900	7½ "	In three years.	1,025	
70. Jadeja Madhaosinh Jethji, shareholder of Sisong Chandli.	Ditto .	For the maintenance of family and other administration charges.	200	Ditto .	1900	7½ "	To be repaid from the income of his share in Sisong Chandli after deducting Government dues.	200	Ditto.
71. Jadeja Harisingji of Ladhika .	Ditto .	For the maintenance of the people and other administration charges.	25,000	Ditto .	1900	7½ "	In seven years.	22,710	Ditto.

72. Jadeja Patabhai Mulabhai and others, shareholders of Vadali.	Ditto .	Ditto .	2,500	Ditto .	1900	7½	"	In five years.	2,500	Ditto.
Ditto . . .	Ditto .	Ditto .	400	Ditto .	1900	7½	"	In two years.	400	
73. Jadeja Govindji and Rasabhai Amarsinh, shareholders of Mawa and Vajdi.	Ditto .	For the maintenance of family and other administration charges.	700	Ditto .	1900	7½	"	In four years.	700	Ditto.
74. Jadeja Harising and Jijibhai Mansing of Nana Mawa.	Ditto .	For the maintenance of family and of the people and other administration charges.	230	Ditto .	1900	7½	"	In three years.	220	Ditto.
75. Jadeja Dolatsinh Viraj and Rahubhai Udesinh of Dewalia under Bhadwa.	Ditto .	For the maintenance of family and Government dues.	3,000	Ditto .	1900	7½	"	In eight years.	3,000	Ditto.
76. Jadeja Nathuja Amerji and others of Bhadernuder Rajpara.	Ditto .	Ditto .	750	Ditto .	1900	7½	"	In eight years.	750	Ditto.
77. Jadeja Narsinh Dadaji and others of Sisong Chandli.	Ditto .	Ditto .	420	Ditto .	1900	6	"	In three years.	381	Ditto.
78. Jadeja Nanbhai Pathabhai and others of Subra under Rajkot.	Ditto .	Ditto and other administration charges.	1,250	Ditto .	1900	7½	"	In five years.	1,250	Ditto.
79. Jadeja Meruji Panjaji, shareholder of Kotda Nayani.	Ditto .	Ditto .	200	Ditto .	1900	7½	"	Ditto .	200	Ditto.
80. Jadeja Bhawansinh Motibhai, shareholder of Sisong Chandli.	Ditto .	Ditto .	95	Ditto .	1900	7½	"	In two years.	95	Ditto.
81. Jadeja Jesnighji Motibhai, shareholder of Sisong Chandli.	Ditto .	Ditto .	66	Ditto .	1900	7½	"	In three years.	66	Ditto.
82. Jadeja Banabhai Keshrisinh, shareholder of Mawa Vajdi.	Ditto .	For the maintenance of family and Government dues.	2,500	Ditto .	1900	7½	"	In ten years.	2,250	Ditto.
83. Jadeja Jasaji Hamirji Bhagdar of Vhadwali Vajdi under Khirasra.	Ditto .	Ditto	1,000	Ditto .	1900	7½	"	In four years.	958	Ditto.
84. Jadeji Kasubha Radhubha of Sisong Chandli.	Ditto .	Ditto .	180	Ditto .	1900	7½	"	Ditto .	105	Ditto.
85. Jadeja Modji Raghabhai and others of Suba and Vadipara.	Ditto .	Ditto .	1,300	Ditto .	1900	7½	"	In three years.	1,300	Ditto.
86. Jadeja Samatsinh Mambha and others, shareholders of Dhrafa.	Ditto .	Ditto .	500	Ditto .	1900	6	"	In four years.	500	Ditto.
87. Jadeja Jiyaji Gajibhai and others, shareholders of Dhrafa.	Ditto .	Ditto .	401	Ditto .	1900	7½	"	In one year.	401	Ditto.
88. Jadeja Raghabhai and Habhabhai Halaji, shareholders of Dhrafa.	Ditto .	Ditto .	600	Ditto .	1900	7½	"	In two years.	480	Ditto.
Carried over .			96,341						90,830	
			5,48,001						5,23,113	

No. I.—Loans raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1902-1903—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1903.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			5,48,001					5,23,113	
BOMBAY.—*contd.*			96,341					50,830	
Kathiawar Agency—*contd.*									
III.—Halar Prant—contd.									
89. Jadeja Madhavsinh Muluji, shareholder of Dhrafa.	From private persons	For the maintenance of family and Government dues.	300	G. I., Foreign Department, No. 4498-I.-A., dated 29th September 1903	1900	7½ per cent.	In two years.	300	Principal and interest guaranteed.
90. Jadeja Bhawabhai Hathibhai and others of Dhrafa.	Ditto .	Ditto	282	Ditto .	1900	7½ "	In three years.	282	Ditto.
91. Jadeja Khanjibhai Jamalji of Vavdi.	Ditto .	Ditto .	75	Ditto .	1900	7½ "	Ditto .	50	Ditto.
92. Jadeja Jibhai Umedsinh and others of Dhrafa.	Ditto .	Ditto ..	400	Ditto .	1900	7½ "	In two years.	600	Ditto.
Ditto .	Ditto .	Ditto .	400	Ditto .	1901	7½ "	In one year.		
93. Jadeja Ramsinh Dudaji and others of Vavdi.	Ditto .	Ditto .	75	Ditto .	1900	7½ "	In three years.	75	Ditto.
94. Jadeja Shivbhai Hathibhai and others of Dhrafa.	Ditto .	Ditto .	1,001	Ditto .	1900	7½ "	In two years.	741	Ditto.
95. Jadeja Agadbhai Narsinhji of Dhrafa.	Ditto .	Ditto .	200	Ditto .	1900	7½ "	In one year.	180	Ditto.
96. Jadeja Abhesinh Dadaji and others of Dhrafa.	Ditto .	Ditto	140	Ditto .	1900	7½ "	In three years.	140	Ditto.
97. Jadeja Jhumubhai Muluji and others of Dhrafa.	Ditto .	Ditto	200	Ditto .	1900	7½ "	To be repaid from the produce of Jiras of Dhrafa and Ambherda.	200	Ditto.
98. Jadeja Kalubhai and Bhurabhai Sallaji of Dhrafa.	Ditto .	Ditto	140	Ditto .	1900	7½ "	In two years.	140	Ditto.
99. Jadeja Rupabhai Nathuji and others of Satudav.	Ditto .	Ditto .	225	Ditto .	1900	6 "	Ditto .	162	Ditto.
100. Jadeja Jorsinh and Ramabhai Bhavasingji, shareholders of Champa Bada under Mengni.	Ditto .	Ditto .	200	Ditto .	1900	7½ "	In four years.	150	Ditto.

101. Jadeja Bhodbha and Vajubhai Ratansinh, shareholders of Kalanbdi under Mangin.	Ditto	Ditto	600	Ditto	1900	7½	"	Ditto	450	Ditto.
102. Jalia Divani	Ditto	For the maintenance of the people and other administration charges.	20,000	Ditto	1900	7½	"	In five years.	18,000	Ditto.
103. Jorsinh Jiyaji and others of Manekwada.	Ditto	For the maintenance of family and of the people and other administration charges.	700	Ditto	1900	7½	"	In four years.	1,000	Ditto.
Ditto	Ditto	Ditto	300	Ditto	1900	7½	"	In one year.		
104. Kalubha Dudaji, shareholder of Thebachawada.	Ditto	For the maintenance of family, Government dues, and other administration charges.	500	Ditto	1900	6	"	In five years.	416	Ditto.
105. Khimaji Jemalji and his brothers of Sisong Chandli.	Ditto	For the maintenance of family and other administration charges.	350	Ditto	1900	6	"	In four years.	221	Ditto.
106. Khirasra	Ditto	For the maintenance of the people and other administration charges.	18,000	Ditto	1900	7½	"	In six years.	16,885	Ditto.
107. Kotharia	Ditto	Ditto	25,000	Ditto	1899	7½	"	In seven years.	20,103	Ditto.
108. Malek Abraham Khan Kanubhai of Amrapur.	Ditto	For the maintenance of family and Government dues.	400	Ditto	1900	7½	"	In five years.	400	Ditto.
109. Malek Bapubhai Mamdhabhai of Amrapur.	Ditto	Ditto	525	Ditto	1900	7½	"	Ditto	525	Ditto.
110. Mulubhai and others, of Manekwada under Rajpara.	Ditto	For the maintenance of family and of the people and other administration charges.	550	Ditto	1900	7½	"	In two years.	550	Ditto.
111. Patabhai and Prabhatsinh Desalji, shareholders of Thebachand.	Ditto	For the maintenance of family, Government dues and other administration charges.	200	Ditto	1900	7½	"	In three years.	182	Ditto.
112. Pol	Ditto	For the maintenance of the people and other administration charges.	20,000	Ditto	1899	7½	"	In eight years.	18,500	Ditto.
113. Rajpara	Ditto	Ditto	20,000	Ditto	1900	7½	"	Ditto	20,000	Ditto.
114. Ratansinh Bhawsinhji and others of Mankhawad under Gadhka.	Ditto	Ditto	2,100	Ditto	1900	7½	"	In two years.	1,088	Ditto.
Carried over			2,09,204						1,92,170	
			5,48,001						5,23,113	

No. I.—Loans raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1902-1903.—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1903.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			5,48,001					5,23,113	
BOMBAY—*contd.*			2,09,204					1,92,170	
Kathiawar Agency—*contd.*									
III.—Halar Prant—contd.									
115. Ratansinh Gajabhai of Dewalia under Bhadwa.	From private persons	For the maintenance of family and other administration charges.	1,000	G. I., Foreign Department, No 4498-I.A., dated 29th September 1903.	1900	6 per cent.	In five years.	1,000	Principal and interest guaranteed.
116. Sardarsinh Bhanji, shareholder of Kotda Nayani.	Ditto	For the maintenance of the people and other administration charges.	250	Ditto	1900	7½ "	In seven years.	230	Ditto.
117. Shapur	Ditto	Ditto	12,000	Ditto	1900	7½ "	In eight years.	9,300	Ditto.
118. Vadali	Ditto	Ditto	3,500	Ditto	1900	7½ "	In six years.	3,703	Ditto.
Ditto	Ditto	Ditto	500	Ditto	1900	7½ "	In five years.		
119. Virpur	Ditto	For famine and administration charges.	1,00,000	Ditto	1899	6 "	To be repaid in four years after the balance of the loan of R1,50,000 raised in 1896 is paid off.	1,00,000	Ditto.
Total Halar Prant			3,26,454					3,06,403	
IV.—Gohilwada Prant.									
120. Bhavanagar State	Ditto	For administration charges.	30,00,000	G. I., Foreign Department telegram No. 2045-I.A., dated 9th May 1900.	1900	6 per cent. for the 1st year and 5½ per cent for the remaining period.	In eight years.	21,25,000	Ditto.

121. Gohel Harisinhji Jesinhji, Talukdar of Lunda.	Ditto .	For the maintenance of family and other expenses.	3,501	G. I., Foreign Department, No. 4498-I A., dated 29th September 1903.	1900	7½ per cent.	In four years.	3,501	Ditto.
122. Khachar Ramdewait Itaria, Talukdar.	Ditto .	Ditto .	3,000	Ditto .	1900	7½ "	In ten years.	3,000	Ditto.
123. Khachar Mulu Bhoj and his sons, shareholders of Kariar	Ditto .	Ditto .	2,000	Ditto .	1899	9 "	In one year.	2,000	Ditto.
Ditto ditto .	Ditto .	Ditto .	1,500	Ditto .	1900	7½ "	Do. .	1,500	
124. Khachar Ranakhoda, shareholder of Kariana.	Ditto .	Ditto .	3,500	Ditto .	1900	7½ "	In five years.	2,250	Ditto.
125. Khachar Chanpraj Mansur of Bhadli.	Ditto .	Ditto .	1,000	Ditto .	1899	6 "	In one year.	...	Ditto.
Ditto ditto .	Ditto .	Ditto .	5,000	Ditto .	1900	7½ "	In ten years.	5,000	Ditto.
126. Khachar Sadul Dewait Ram Itaria, Talukdar.	Ditto .	Ditto .	2,000	Ditto .	1900	7½ "	Do. .	2,000	Ditto.
127. Khachar Dudakela, shareholder of Bhadli	Ditto .	Ditto .	2,000	Ditto .	1900	7½ "	Do. .	2,000	Ditto.
128. Khachar Raning Chonla, shareholder of Bhadli.	Ditto .	Ditto .	2,500	Ditto .	1900	7½ "	Do. .	2,500	Ditto.
129. Khachar Lakha Matra of Kariana.	Ditto .	Ditto .	2,000	Ditto .	1900	7½ "	In nine years.	2,000	Ditto.
130. Khachar Lakha Kala of Bhadli.	Ditto .	Ditto .	1,500	Ditto .	1900	7½ "	In seven years.	1,500	Ditto.
131. Khachar Ram Bhim of Bhadli	Ditto .	Ditto .	1,500	Ditto .	1900	7½ "	In ten years.	1,500	Ditto.
132. Khachar Vasta Vagha of Kariana.	Ditto .	Ditto .	1,000	Ditto .	1900	7½ "	Do. .	1,000	Ditto.
133. Raval Harbhamji and Modbhai Vejabhai and Khodabhai Gamansinh of Vadad under Chamardi.	Ditto .	Ditto .	600	Ditto .	1900	7½ "	In four years.	560	Ditto.
134. Sayad Hussenmia Gulammia of Randhia.	Ditto .	Ditto .	400	Ditto .	1900	7½ "	In three years.	300	Ditto.
135. Survaiya Hamirji and others of Pasir.	Ditto .	Ditto .	2,000	Ditto .	1900	7½ "	In six years.	1,150	Ditto.
136. Unadji Pathiraj, heir of Survaiya Pathiraj Adabhai, shareholder of Pasir.	Ditto .	For the payment of salary of Pasaita.	105	Ditto .	1900	7½ "	In one year.	71	Ditto.
137. Vala Bhaya Hathia and others of Kotda Petha.	Ditto .	For the maintenance of family and other expenses.	4,200	Ditto .	1900	7½ "	In four years.	4,300	Ditto.
Ditto ditto .	Ditto .	Ditto .	1,300	Ditto .	1900	7½ "	In five years.		
138. Vala Champraj Ebhal of Babra.	Ditto .	Ditto .	4,000	Ditto .	1900	7½ "	In ten years.	4,000	Ditto.
			30,44,606					21,65,132	
Carried over .			8,74,455					8,29,516	

No. I.—Loans raised under the Guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1902-03—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1903.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
			8,74,455					8,29,516	
Brought forward			30,44,606					21,05,132	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
IV— Gohilwada Prant—contd.									
139. Vala Ala Matra of Katon Petha.	From private persons	For the maintenance of family and other expenses.	1,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ per cent.	In two years.	865	Principal and interest guaranteed.
140. Vala Devdan Desa, shareholder of Kotda Petha.	Ditto	Ditto	3,000	Ditto	1900	7½ "	In ten years.	2,800	Ditto.
141. Vala Punja Jiva and others of Babra.	Ditto	Ditto	5,500	Ditto	1900	7½ "	Ditto	5,500	Ditto.
								21,74,297	
Total Gohilwada Prant			30,54,106					30,03,813	
Total Kathiawar Agency			30,28,561						
Mahikantha Agency.									
142. Ambhara	From private persons	For administration purposes.	20,000	Government Resolution, P. D., No. 208, dated 11th January 1901.	1901	5 per cent.	In 1909	15,003	Principal and interest guaranteed.
143. Rupal	Ditto	Ditto	2,877	Government Resolution, P.D., No. 7274, dated 4th October 190[illegible].	1900	5 "	In 1911	2,577	Ditto.
144. Sathamha	Ditto	Ditto	5,000	Government Resolution, P.D., No. 8249, dated 18th January 1900.	1900	5 "	Ditto	4,000	Ditto.
145. Varsoda Thakore	Ditto	Ditto	5,000	Government Resolution, P.D., No. 3353, dated 7th May 1901.	1901	5 "	Ditto	4,000	Ditto.
								25,580	
Total Mahikantha Agency			32,877						
Sholapur Agency.									
146. Akalkot State	From private persons	For famine and administrative purposes.	1,50,000	Government Resolution, P. D., No. 8838, dated 12th December 1900.	1900-1901	6 per cent.	1908-1909	1,20,000	Principal and interest guaranteed.
Bijapur Agency.									
147. Jath State	From Jamkhindi State.	Ditto	1,00,000	Government of India, Telegram No. 3502-I. A., dated 8th August 1900.	1900	5 per cent.	1907-1908	1,00,000	Ditto.
TOTAL NATIVE STATES			(a)42,11,438					32,49,393	

LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
148. Bombay Port Trust . .	By issue of securities	For the purchase of properties.	75,42,800	Sections 39 and 40 of Act VI of 1879 .	1879-80	4 per cent.	After three months' notice to be given by the Chairman of the Trustees in the Bombay Gazette.	75,42,800	Interest guaranteed.
Improvement Trust.									
City of Bombay Improvement Trust.									
149. Loan No. 1	In the open market .	For the execution of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest guaranteed.
150. „ „ 2	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
151. „ „ 3	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 3136, dated 29th June 1902.	1902	4 „	15th July 1962.	30,00,000	Ditto.
Total improvement Trust .			1,10,00,000					1,10,00,000	
TOTAL LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.			1,85,42,800					1,85,42,800	
TOTAL BOMBAY.			(a)2,27,54,238					2,17,92,193	
Total Bombay converted into £ at R15=£1.			1,516,949					1,452,813	
SUMMARY.									
TOTAL INDIA . . .			40,02,000					38,84,800	
„ BOMBAY . . .			(a)2,27,54,238					2,17,92,193	
GRAND TOTAL . . .			2,67,56,238					2,56,76,993	
Grand Total converted into £ at R15=£1.			1,783,749					1,711,800	

(a) Besides R11,60,629 advanced from Local Funds and Managed Estates to various petty States, of which the outstanding balance on 31st March 1903 was R10,55,538.

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on State and other Railways.

No. II (a).—Capital raised for Railways, the property of Companies, in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given.

Name of Railway.	Description of debt or liability.	Rate of interest.	Nominal amount of debt (or in the case of share capital, the amount of such capital.)	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1903.
			£	£			£
Bombay, Baroda and Central India Railway.	Share Capital in sterling	5 per cent.	7,550,300	7,550,300	From 1855 to 1871	.....	7,550,300
	Debentures in sterling	2½ "	100,000	100,000	5th May 1896	5th May 1903	100,000
	Ditto	2½ "	149,400	149,400	15th June 1896	15th June 1903	149,400
	Ditto	2½ "	500,000	511,149	9th July 1896	10th July 1903	500,000
	Ditto	2½ "	100,000	99,000	1st April 1897	1st April 1904	100,000
	Ditto	3½ "	120,000	120,000	1st February 1901	1st February 1905	120,000
	Ditto	3 "	351,000	348,680	1st December 1898	1st December 1905	351,000
	Ditto	3 "	185,000	185,000	16th January 1899	Ditto	185,000
	Ditto	3½ "	500,000	500,000	29th June 1900	30th June 1907	500,000
	Ditto	3½ "	300,000	300,000	31st October 1901	7th November 1908	300,000
	Ditto	3½ "	300,000	300,035	1st January 1902	1st January 1909	300,000
	Ditto	3 "	100,500	401,483	7th July 1898	8th July 1903	100,500
	Ditto	3 "	100,700		7th July 1898	8th July 1905	100,700
	Ditto	3½ "	198,800		8th July 1901	8th July 1908	198,800
	TOTAL B., B. C. I.		10,555,700	10,565,047(a)			10,555,700
Madras Railway	Share capital in sterling	4½ "	500,000	500,000	From 1852 to 1875	.....	500,000
	Ditto	4¾ "	999,960	999,960			999,960
	Ditto	5 "	8,757,670	8,757,670			8,757,670
	Debentures in sterling	2½ "	200,000	197,512	1st January 1897	31st December 1903	200,000
	Ditto	2½ "	103,100	102,085	30th June 1897	30th June 1904	103,100
	Ditto	3½ "	300,000	300,000	1st July 1901	30th June 1904	300,000
	Ditto	3 "	100,000	99,000	31st December 1897	31st December 1905	100,000
	Ditto	3 "	111,500	111,500	30th June 1899	30th June 1906	111,500
	Ditto	3½ "	140,000	140,000	30th June 1900	30th June 1906	140,000
	Ditto	3½ "	100,000	100,000	31st March 1900	30th April 1907	100,000
	Ditto	3½ "	200,000	200,000	31st October 1900	31st October 1907	200,000
	Ditto	3½ "	81,400	81,400	31st December 1900	31st December 1907	81,400
	Ditto	3¼ "	53,300	53,033	31st December 1902	31st December 1907	53,300
	Ditto	3¼ "	174,400	174,400	30th June 1902	30th June 1909	174,400
	TOTAL MADRAS		11,821,330	11,816,560(a)			11,821,330
	TOTAL IN STERLING		22,377,030	22,381,607			22,377,030

Hardwar-Dehra	Capital expenditure in rupees . . .	3 per cent. .	R 28,38,803(b)	R 28,38,803		R 28,38,803
Brahmaputra-Sultanpur . .	Ditto ditto . . .	3 " .	29,34,115(b)	29,34,115		29,34,115
	TOTAL IN RUPEES .		57,72,918	57,72,918		57,72,918
	Do. converted at R15 = £1 .		384,861	384,861		384,861
	GRAND TOTAL IN STERLING .		£ 22,761,891	£ 22,766,468		£ 22,761,891

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £18,419 and £10,761, respectively, on account of premium or discount received or paid in raising debentures since discharged or renewed

(b) R2,17,857 and R1,83,292 spent by Companies direct on the Hardwar-Dehra and Brahmaputra-Sultanpur Railways, respectively, are not shown in account No. 81 of the Finance and Revenue Accounts.

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on State and other Railways.

II (b).—Capital raised for Railways treated as property of the State in respect of which guarantee for interest and Repayment of Capital has been given.

Name of Railway.	Description of debt or liability.	Rate of interest.	Nominal amount of debt (or in the case of share capital, the amount of such capital.)	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1903.
			£	£			£
Assam Bengal	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-5 and 1896-7.		1,500,000
	Debentures in sterling	2½ "	300,000	297,750	1897	13th April 1905	300,000
	Ditto	3¼ "	495,900	495,900	1902	4th July 1909	495,900
	Ditto	3½ "	560,000	560,000	1900	4th July 1907	560,000
	TOTAL ASSAM BENGAL		2,855,900	(a)2,853,650			2,855,900
Bengal Central	Share Capital in sterling	3½ "	500,000	500,000	Between 1881-2 and 1882-83.		500,000
Bengal Nagpur	Share Capital in sterling	4 "	3,000,000	3,000,000	Between 1886-87 and 1889-90.		3,000,000
	Debentures in sterling	2½ "	500,000	511,847	1896	10th July 1903	500,000
	Ditto	2½ "	400,000	397,500	1897	21st April 1904	400,000
	Ditto	3 "	400,000	400,967	1898	18th August 1905	400,000
	Ditto	3 "	400,000	401,005	1899	15th June 1906	400,000
	Ditto	3¼ "	750,000	750,000	1902	1st June 1909	750,000
	Ditto	3¼ "	448,900 785,500	1,229,153	1903	18th February 1907 18th February 1910	1,234,400
	Ditto	3½ "	265,600	265,600	1902	18th February 1909	265,600
	Ditto	3 "	155,000	155,000	1901	3rd January 1908	155,000
	Ditto	3½ "	400,000	400,000	1901	4th May 1908	400,000
	TOTAL BENGAL NAGPUR		7,505,000	(a)7,511,072			7,505,000
Burma	Share capital in sterling	2½ "	2,000,000	2,000,000	Between 1896-7 and 1900-1		2,000,000
	Debenture stock in sterling	3 "	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	TOTAL BURMA		3,250,000	3,199,819			3,250,000

Indian Midland	Share capital in sterling (£3,000,000 less £750,000 exchanged for £825,000 Great Indian Peninsula Railway 3 per cent. new stock)	4	2,250,000	2,250,000	Between 1885-86 and 1888-89.		2,250,000
	Debentures in sterling	$2\frac{1}{2}$	582,900	586,135	1896	30th June 1903	582,900
	Ditto	3	150,000	150,848	1898	30th June 1905	150,000
	Ditto	$3\frac{1}{4}$	250,000	249,461	1902	31st December 1907	250,000
	Ditto	$3\frac{1}{4}$	171,200	170,379	1902	31st December 1907	171,200
	Ditto	$3\frac{1}{2}$	500,000	500,000	1901	3rd October 1908	500,000
	Ditto	$3\frac{3}{4}$	1,000,000	987,500	1900	31st December 1903	1,000,000
	Ditto	$3\frac{3}{4}$	1,000,000	1,001,694	1901	30th June 1904	1,000,000
	TOTAL INDIAN MIDLAND		5,904,100	5,896,017			5,904,100
Lucknow Bareilly	Debentures in sterling	$3\frac{3}{4}$	147,000	160,837	1901	1st July 1904	147,000
Southern Mahratta (excluding Mysore).	Share capital in sterling	$3\frac{1}{2}$	3,500,000	3,530,957	Between 1882-83 and 1887-88.		3,500,000
	Debentures in sterling	$2\frac{1}{2}$	100,000	99,250	1897	1st April 1904	100,000
	Ditto	3	88,100	88,100	1898	1st October 1905	88,100
	Ditto	3	600,000	600,000	1899	1st April 1906	600,000
	Ditto	$3\frac{1}{4}$	100,000	100,000	1902	31st May 1909	100,000
	Ditto	$3\frac{1}{2}$	255,000	255,000	1901	1st October 1908	255,000
	Ditto	$3\frac{1}{2}$	50,000	50,000	1900	1st October 1907	50,000
	TOTAL SOUTHERN MAHRATTA		4,693,100	4,723,307			4,693,100
Great Indian Peninsula	Share capital in sterling	3	2,575,000	2,575,000			2,575,000
South Indian	Share capital in sterling	3	1,000,000	1,000,000			1,000,000
	GRAND TOTAL		28,430,100	28,419,702			28,430,100

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £15,385 and £3,781 respectively on account of premium or discount received or paid in raising debentures since discharged or renewed.

N.B.—Share capital is redeemable on the transfer of the line to Government under its contract with the Railway.

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on State and other Railways.

No. II (c).—Debentures raised through Companies for outlay on purchased Railways.

Name of Railway.	Description of debt or liability.	Rate of interest.	Nominal amount of debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1903.
			£	£			£
East Indian	Debenture stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	3rd May 1929	5,000,000
	Debentures in sterling	2½ "	300,000	307,125	1896	19th June 1904	300,000
	Ditto	2½ "	500,000	495,426	1897	5th March 1905	500,000
	Ditto	2½ "	300	296	1898	11th February 1906	300
	TOTAL EAST INDIAN		5,800,300	5,638,739(a)			5,800,300
South Indian	Debentures in sterling	3½ "	250,000(b)	250,000	1901	3rd January 1908	250,000
	Ditto	3½ "	250,000(b)	250,000	1901	3rd July 1908	250,000
	Ditto	3½ "	500,000(b)	501,250	1902	3rd January 1909	500,000
	TOTAL SOUTH INDIAN		1,000,000	1,001,250			1,000,000
	GRAND TOTAL		6,800,300	6,639,989			6,800,300

(a) Differs from the corresponding total in Account No. 76 A. of the Finance and Revenue Accounts by £8,249 on account of discount paid in raising debentures since discharged.
(b) Includes £29,517, £49,149 and £327,109 respectively, on account of the Tinnevelly-Quilon Railway, Native St ate Section, the interest on which is under-written by the Travancore Darbar.

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